

2018 Annual Recalculation and Reappraisal Setup Studies for All Residential Properties in Columbia County for Property Tax Assessment



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INTRODUCTION

As part of our effort to provide as much information to the public as possible who are interested in how a mass appraisal system works and the steps taken to study the current market and apply our conclusions to all residential properties annually, we are publishing our setup analysis on our website. This document includes our methods, analysis, and conclusions. The raw data used for this setup is not included in this publication, however, it is available in our office.

In order to ensure statewide uniformity in administering Oregon's Property Tax Laws, the Oregon Department of Revenue (DOR) exercises its supervisory authority over the property tax system under Oregon Revised Statute (ORS) 306.115. In addition to its statewide supervisory authority, under ORS 306.120, DOR must develop and provide manuals and instruction to all county assessors to ensure uniform methods of assessments. The publication developed by DOR and used as a guide for our setup is the "Appraisal Methods" manual. This manual, along with the "Cost Factors for Residential Buildings" and "Cost Factors for Farm Buildings", can be found on and downloaded from the DOR's website at <http://www.oregon.gov/DOR/forms/>.

Summary of the Mass Appraisal of Property

Mass Appraisal is an accepted method of appraisal and is not simply a cost approach to value.

A successful mass appraisal of residential properties in a selected area is dependent on an in-depth analysis of recent sales to determine land values, local cost modifiers to apply to our cost factors, and to develop local market-based depreciation schedules based on age and condition of structures. Set-up includes establishing benchmark properties to be used in determining class quality and condition of properties being reappraised so each appraiser can be consistent. Whenever a new residential cost factor book is published by the Department of Revenue, a local class quality benchmark study is completed to increase uniformity among appraisers when determining the class quality of a dwelling. Several homes of varying ages, design and quality are selected throughout the county and compared to the class quality descriptions given in the cost factor book. A class quality benchmark notebook is developed and used during the reappraisal process in addition to the cost factor book.

Sales Reviews and Coding

All real property deeds recorded in the county clerk's office and personal property sales brought to our attention through various sources are reviewed on an ongoing basis to determine whether or not the sale meets the definition of 'Real Market Value'. Real Market Value is defined under ORS 308.205(1):

Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction occurring as of the assessment date for the tax year.

Each sale is coded based on the conditions of the sale, such as sale between relatives, foreclosures, confirmed market sale, etc. On sales considered to be market sales (meet the definition of real market value), the property is reviewed to determine if it is adequately described in our records. If the property is in better or worse condition, or inventory items are missing or overstated, our records are corrected to reflect the property as it sold. Only those sales that meet the definition of real market value are used in our setup studies.

Pre-appraisal and Recalculation Setup

Base Appraisal Date

Before a setup can be started, a base appraisal date must be selected. All sales data must be adjusted to this date. Generally, sales that occurred during the previous 12 months are used for the setup studies. However, when there are insufficient sales for a study, sales for the last 2 or more years may be included.

Time Study

A time study must be completed to determine if the market has been steady or if a time adjustment must be applied to all sales used in the study to adjust the sales prices to the base appraisal date.

Land Values

Vacant land sales in each Maintenance Area (MA) and Study Area (SA) are analyzed and graphed according to size and time adjusted sale price. This data is used to determine the typical value per acre (or square foot) of land for different size parcels and is converted to a land table used to calculate the land value of a property. Typical on-site development costs are gathered by obtaining cost data from general contractors and utility companies to determine the amount of on-site development (OSD) to add to the land value on improved properties. When there are not enough vacant land sales in a specific area to develop a land schedule, the improved sales for that area are set aside to use after the LCM and Depreciation Studies have been completed in order to 'extract' the land value from the sales price.

Local Cost Modifier (LCM)

In order to adjust the "Cost Factor Book for Residential Buildings" provided by the Department of Revenue to reflect local area costs, sales of new homes are analyzed. With the land study complete, the calculated land value and OSD are subtracted from the time adjusted sales price to determine the residual value attributed to the new home. Using the cost factor book, a replacement cost is calculated for the new home and accessory improvements. The residual value is then divided by the replacement cost new to determine the local cost modifier to be applied to the cost factor book for all improvements. If there are limited sales of properties with new homes, an analysis of homes that were built by a contractor hired by the land owner is included. The total contractor price is divided by the replacement cost new to determine a local cost modifier. In the absence of any sales data, local contractors are contacted to try to

determine an appropriate local cost modifier. This is generally the method used for general purpose and farm buildings. A separate LCM is calculated for conventional dwellings, manufactured dwellings, floating property and farm buildings.

Depreciation Study

Sales of improved properties are analyzed based on age and condition. Only verified market sales are used. The calculated land value and OSD are subtracted from the time adjusted sales price of each property to determine the residual value attributable to the dwelling and accessory improvements. A replacement cost new with the local modifier applied is calculated for the dwelling and any accessory improvements. The residual value is then divided by the adjusted replacement cost new to determine the depreciation for that age and condition. Once all the sales have been analyzed, the data is graphed based on age and condition to develop a depreciation schedule that is based on effective age. A separate schedule is created to restrict effective year to be selected based on physical age and noted condition (poor, fair, average, good, excellent). This ensures consistency among appraisers when selecting an effective age that is different than the physical age of a structure. A separate depreciation study is conducted for conventional single family dwellings, multi-family dwellings, manufactured dwellings sited on real property (same ownership and considered real property), manufactured dwellings sited in a park or other leased site (these are considered personal property), and floating property. A straight line depreciation schedule is used for general purpose and farm buildings, since it is not possible to extract enough data to base their depreciation on sales.

Adjustment Study

During the previous studies, sales of properties identified as having potential adjustments due to topography, views, or other unique features are set aside to determine the value of various factors that may influence value. After all studies have been completed, including the extraction method for determining land values in areas with insufficient vacant land sales, these sales are analyzed based on the type of adjustment and the area they are located in, however, if there is insufficient data, nearby areas may be combined in the study. By comparing the total sales price of the sold property with the total calculated cost of land, OSD and depreciated dwelling, the difference gives an indication of the value of the adjustment.

Reappraisal vs. Recalculation

Physical Reappraisal

With resources becoming more limited, very few interior inspections are completed during a reappraisal. The appraiser will determine class quality and condition of the structures from the exterior, attempt to contact owner to verify inventory at the door, and note any necessary adjustments for topography, views or any other factor that would likely have an effect on the value. The last appraisal diagram and inventory are reviewed to determine if there have been any changes to the property. The value of the property is calculated electronically using the

factors developed in the setup study.

Recalculation

Recalculation is an electronic revaluation of properties based on factors developed during the setup study and the existing inventory in our system. These properties are not visited to determine if any changes have taken place, however, the recalculation is a more reliable method of maintaining accurate real market values rather than relying solely on a ratio study to determine overall market trends.

New Construction

New construction throughout the county is physically inspected and appraised using the setup factors for the area.

Ratio Study

A ratio study is an analysis of sales in all study areas to determine the percentage of market increase or decrease in each study area since the base appraisal date selected in our setup. The study separates properties by type, such as commercial, industrial or residential, by location or study area, and by improved or vacant. All sales are time adjusted to the assessment date of January 1 before comparing to our current value. Once complete, the resulting trends are electronically applied to all properties prior to certifying the assessment roll.

2018 Time Study Analysis and Conclusions

Time Trend Study for all Maintenance Areas (MA)

Analysis

Before any setup studies can be conducted, a time trend for each Maintenance Area must be completed to adjust sales to the selected base appraisal date. The selected base appraisal date for the 2018 reappraisal and recalculation of residential properties countywide is January 1, 2017. A separate time study was completed for City Residential Property and Rural Residential Property in each Maintenance Area.

All sales of residential properties that occurred between January 1, 2016 and December 31, 2016 that reflected real market value were extracted from our sales files. The sales were separated based on Maintenance Area and property type (city or rural). The total sales price of all properties for each area was compared to our January 1, 2016 base RMV of the same properties, which gives an estimated market trend for the entire 2016 year. The trend is divided by 12 in order to give a per month percentage to apply to each sales price, based on the month in which the sale occurred, and used in our setup studies to reflect a sales price as of January 1, 2017.

Some studies required additional data before we were able to establish a reliable conclusion for the study. For this purpose, another time trend study was completed on properties that sold between January 1, 2017 and June 30, 2017, and separated based on Maintenance Area and property type (city or rural). The total sales price of all properties for each area was compared to our January 1, 2017 certified values (January 1, 2016 base RMV times the market trend from the 2017 Ratio Study) which gives an estimated market trend for the first half of 2017. The trend was divided by 6 in order to give a per month percentage to apply to each sales price, based on the month in which the sale occurred, and used in our setup studies to reflect a sales price as of January 1, 2017.

Conclusions

Based on the supporting data collected, there is sufficient sales data to estimate the market trends to be used to time trend sales to the base appraisal date of January 1, 2018 for city residential property and rural residential property in each maintenance area.

Time Trend Factors to be Applied to Sales Used for the 2018 Residential Setup Studies

| Time Trend Rate for 2016 Sales to Reflect Base Appraisal Date of January 1, 2017 | | | | |
|---|------|-----------------|-----------------|--------------------|
| CITY RESIDENTIAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Saint Helens | MA 1 | 210 | 0.1474 | 0.0123 |
| Scappoose | MA 2 | 110 | 0.1792 | 0.0149 |
| Vernonia | MA 3 | 42 | 0.1155 | 0.0096 |
| Rainier | MA 4 | 20 | 0.0084 | 0.0007 |
| Clatskanie | MA 5 | 23 | 0.0207 | 0.0017 |
| Columbia City | MA 6 | 30 | 0.1569 | 0.0131 |
| | | | | |
| RURAL RESIDENTIAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Rural Scappoose | MA 2 | 42 | 0.0979 | 0.0082 |
| Rural Vernonia | MA 3 | 35 | -0.1392 | -0.0116 |
| Rural Rainier | MA 4 | 30 | 0.0359 | 0.0030 |
| Rural Clatskanie | MA 5 | 34 | 0.1093 | 0.0091 |
| Rural Saint Helens | MA 6 | 77 | 0.0832 | 0.0069 |

| Time Trend Rate for 2017 Sales to Reflect Base Appraisal Date of January 1, 2017 | | | | |
|---|------|-----------------|-----------------|--------------------|
| CITY RESIDENTIAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Saint Helens | MA 1 | 109 | 0.0949 | 0.0158 |
| Scappoose | MA 2 | 49 | 0.0560 | 0.0093 |
| Vernonia | MA 3 | 21 | 0.0379 | 0.0063 |
| Rainier | MA 4 | 15 | 0.0446 | 0.0074 |
| Clatskanie | MA 5 | 19 | 0.0141 | 0.0024 |
| Columbia City | MA 6 | 13 | 0.0053 | 0.0009 |
| | | | | |
| RURAL RESIDENTIAL | AREA | NO. OF SALES | ANNUAL TREND | PER MONTH TREND |
| Rural Scappoose | MA 2 | 11 | -0.0714 | -0.0119 |
| Rural Vernonia | MA 3 | 12 | 0.0154 | 0.0026 |
| Rural Rainier | MA 4 | 25 | -0.0419 | -0.0070 |
| Rural Clatskanie | MA 5 | 23 | 0.0123 | 0.0021 |
| Rural Saint Helens | MA 6 | 38 | -0.0069 | -0.0012 |

Notes

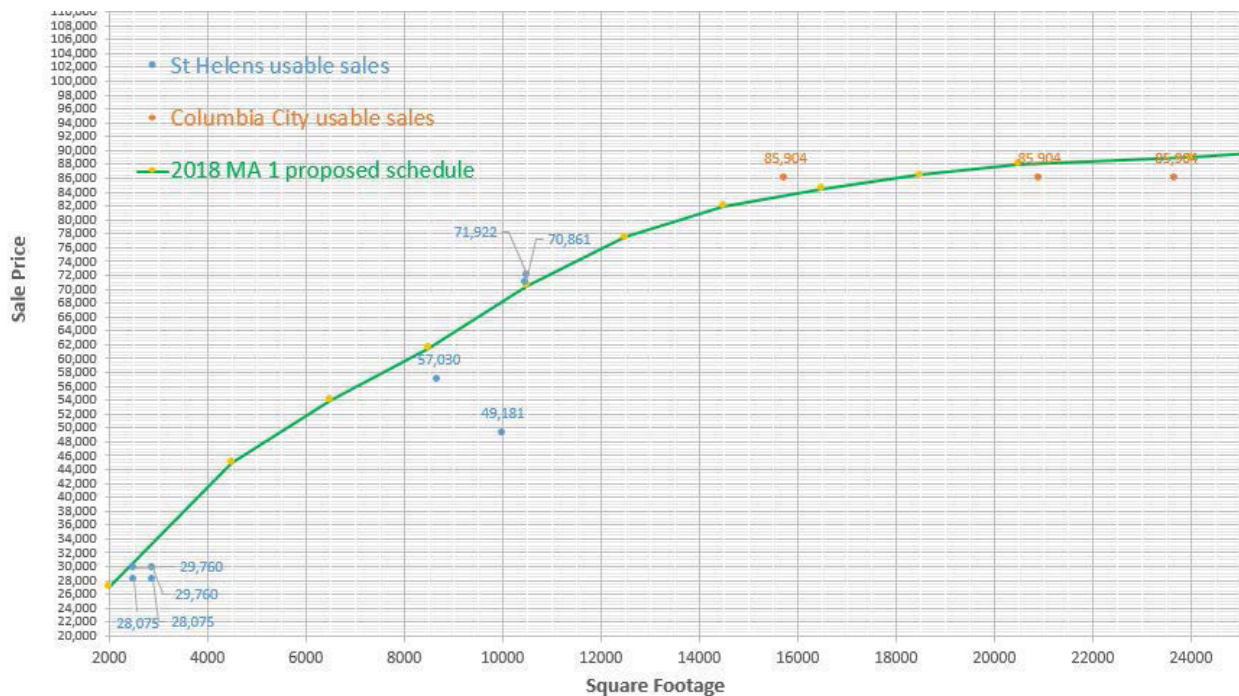
2018 Land Analysis and Conclusions

Maintenance Area (MA) 1, City of Saint Helens Land Setup

Analysis

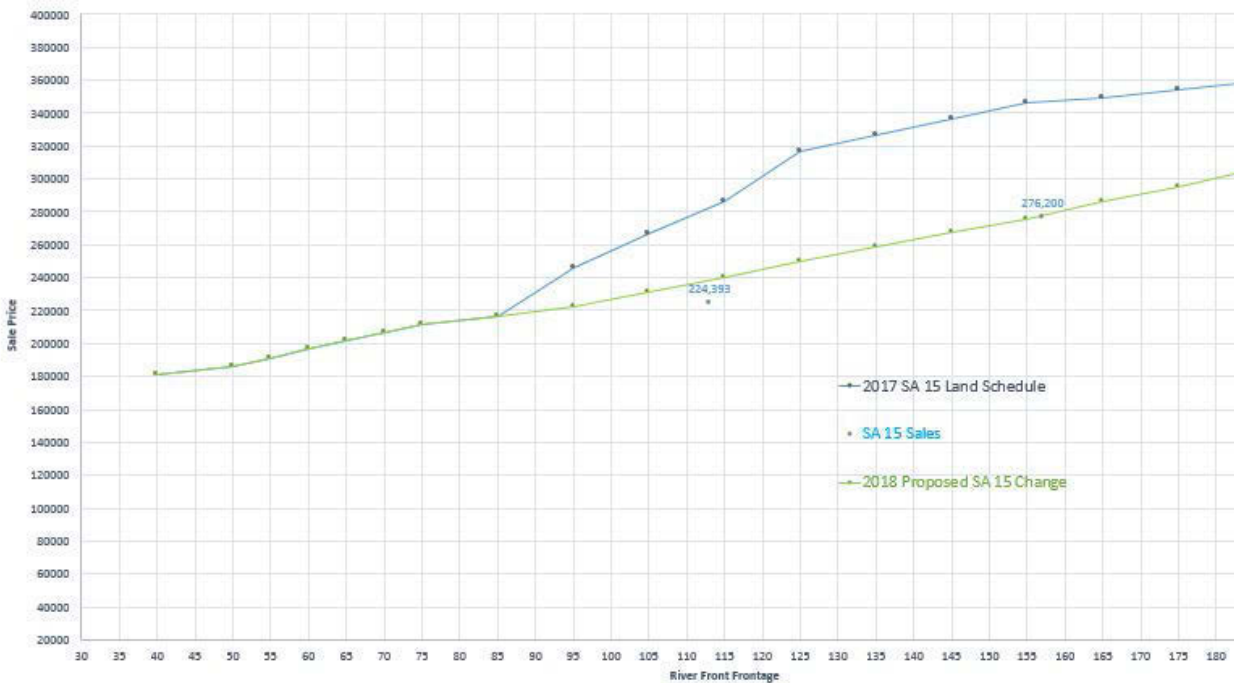
For 2018, MA 1 boundary lines were moved and adjusted with adjacent MA 6. The boundaries were shifted and balanced due to growth for management/maintenance purposes. This change resulted in moving Columbia City into MA 6, with no other changes made to MA 1. There were 14 sales within Saint Helens, of which 8 were considered usable and 6 were considered unusable because of topography issues and or view adjustments. A bulk sale of 4 smaller lots were included in this analysis. The use of this bulk sale is considered to be reasonable, as these 4 lots were similar in size and already partitioned. They were simply recorded on 1 deed by seller. Due to the close proximity to Saint Helens, 3 Columbia City sales were considered for analysis. When sales data from both Saint Helens and Columbia City were analyzed, the results between the two appeared to be similar. All sales analyzed were time trended to the base appraisal date of 1/1/17. The data compiled for analysis is considered to provide sufficient support for creating a new land schedule for SA 00.

2018 MA 1 City Base Land Sales Graph



SA 15 had 2 usable land sales that when plotted against the previous year's land schedule indicated a slight reduction for properties that had more than 85' of river frontage.

2018 MA 1 and MA 6 City Riverfront Land Sales Graph



Due to the lack of City Acreage sales data within Columbia City and St Helens, the need to expand the search to nearby Scappoose was warranted. Scappoose has recently seen several city acreage sales that were sold for subdivision development, which provides reasonable and credible data for a city acreage land schedule. When analyzing residential lot sales data between City of Scappoose versus Columbia City/Saint Helens, land values indicate a 45% reduction between the areas. By reducing the City of Scappoose sales-based City Acreage land schedule by 45%, the resulting value provides a reasonable and credible City Acreage land schedule for both Columbia City and Saint Helens.

Conclusions

Based on the supporting data collected, there is sufficient sales data for the creation of a new 2018 land schedule for SA 00. SA 30 and SA 43 will also use the SA 00 land schedule as these areas have very similar land characteristics.

SA 15 sales were limited but the data provided sufficient information to modify the 2017 schedule to be used for the 2018 land schedule.

Based on supporting data, the city acreage land schedules for Saint Helens and Columbia City will reflect a value that is 45% less than the City of Scappoose city acreage land schedule for 2018.

MA 1 City of Saint Helens Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

005 = Residential Riverfront – Front Footage

| SA 00 LUC 001 General Saint Helens | | |
|---------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 30 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 65,390 |

| SA 15 LUC 005 Riverfront | | |
|-----------------------------|--------|----------------|
| Size (front footage) | | Total Value |
| From | To | |
| 0 | 40 | 181450 |
| 41 | 50 | 186450 |
| 51 | 55 | 191450 |
| 56 | 60 | 196450 |
| 61 | 65 | 201450 |
| 66 | 70 | 206450 |
| 71 | 75 | 211450 |
| 76 | 85 | 216450 |
| 86 | 95 | 222000 |
| 96 | 105 | 231000 |
| 106 | 115 | 240000 |
| 116 | 125 | 250000 |
| 126 | 135 | 259000 |
| 136 | 145 | 268000 |
| 146 | 155 | 276000 |
| 156 | 165 | 286000 |
| 166 | 175 | 295000 |
| 176 | 185 | 306000 |
| 186 | 195 | 316000 |
| 196 | 999999 | 318000 |

| SA 80 LUC 001 Yachts Landing PUD | | |
|-------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

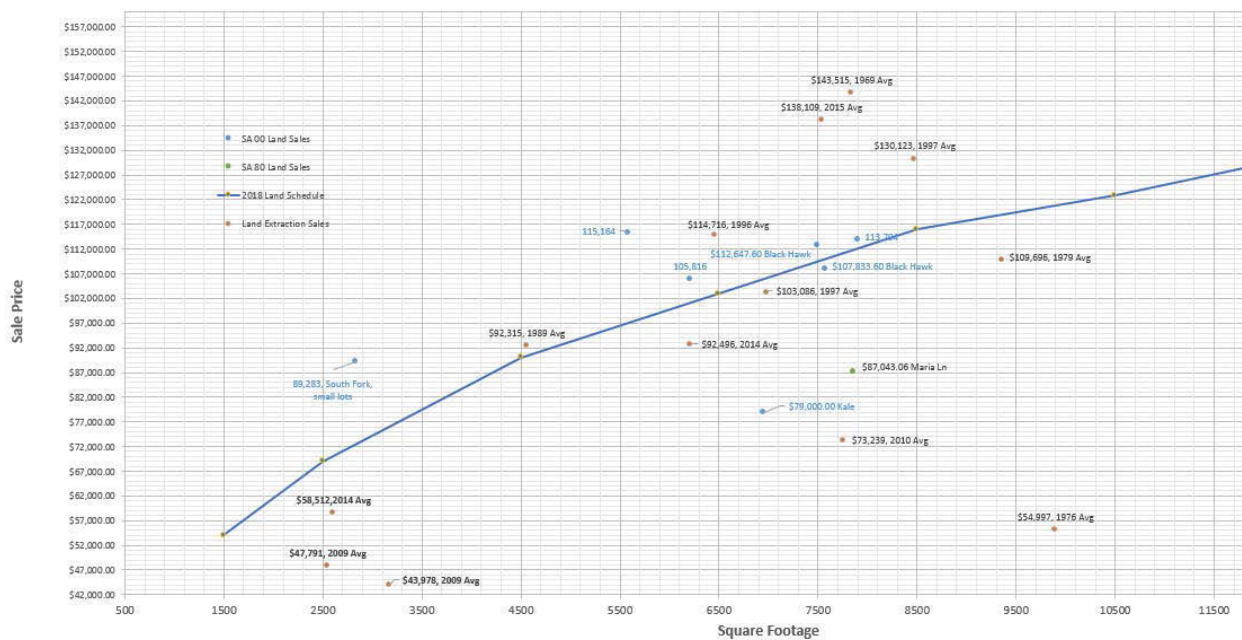
| SA 43 LUC 001 Townhouse, Rowhouse | | |
|--------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 3500 | 35,120 |
| 3501 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

Maintenance Area (MA) 2, City of Scappoose Land Setup

Analysis

For 2018, the City of Scappoose vacant land sales were mostly comprised of newly created subdivisions where the lots were sold in bulk to contractors. There were only 4 sales that were not in these subdivisions located in SA 00. The sales were time trended to the base appraisal date of 1/1/17. The plotted sales on the graph did not give a good indication of value. Due to the limited sales data for a vacant city lot, the land extraction method was used. This method uses improved property sales trended to the base appraisal date, and then subtract the calculated OSD and depreciated replacement cost of the structures to get the residual value for land only. There were 18 improved sales in SA 00 that were used. The residual land values were plotted on the same graph as the bare land sales. This provided us enough data to support a new land schedule.

2018 MA 2 City Base Land Sales Graph



There were 4 City Acreage sales in Scappoose ranging from 1.25 acres to 15.03 acres. The price per acre for these sales ranged from \$90,000 to \$140,000, and resulted in an overall average price per acre of \$119,540.

Conclusions

Based on the supporting data, a new 2018 land schedule for SA 00 has been created. This schedule will also be used for SA 28, SA 33, SA 79 and SA 80 due to lack of sales in those areas and similar land characteristics.

Based on the 4 city acreage sales of raw vacant land with a highest and best use for future subdivision development, the city acreage schedule for 2018 will be \$119,540 per acre.

MA 2 City of Scappoose Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Scappoose | | |
|------------------------------------|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 2500 | 69,000 |
| 2501 | 4500 | 90,000 |
| 4501 | 6500 | 103,000 |
| 6501 | 8500 | 116,000 |
| 8501 | 10500 | 122,850 |
| 10501 | 12500 | 131,250 |
| 12501 | 14500 | 137,030 |
| 14501 | 16500 | 144,710 |
| 16501 | 18500 | 149,850 |
| 18501 | 20500 | 154,160 |
| 20501 | 24000 | 160,320 |
| 24001 | 28000 | 168,560 |
| 28001 | 32000 | 176,960 |
| 32001 | 40000 | 192,800 |
| 40001 | 43560 | 200,380 |

| SA 28 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 90,000 |
| 4501 | 6500 | 103,000 |
| 6501 | 8500 | 116,000 |
| 8501 | 10500 | 122,850 |
| 10501 | 12500 | 131,250 |
| 12501 | 14500 | 137,030 |
| 14501 | 16500 | 144,710 |
| 16501 | 18500 | 149,850 |
| 18501 | 20500 | 154,160 |
| 20501 | 24000 | 160,320 |
| 24001 | 28000 | 168,560 |
| 28001 | 32000 | 176,960 |
| 32001 | 40000 | 192,800 |
| 40001 | 43560 | 200,380 |

| SA 33 LUC 001 Townhouse, Rowhouse, Common Wall | | |
|---|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 2500 | 69,000 |
| 2501 | 4500 | 90,000 |
| 4501 | 6500 | 103,000 |
| 6501 | 8500 | 116,000 |
| 8501 | 10500 | 122,850 |
| 10501 | 12500 | 131,250 |
| 12501 | 14500 | 137,030 |
| 14501 | 16500 | 144,710 |
| 16501 | 18500 | 149,850 |
| 18501 | 20500 | 154,160 |
| 20501 | 24000 | 160,320 |
| 24001 | 28000 | 168,560 |
| 28001 | 32000 | 176,960 |
| 32001 | 40000 | 192,800 |
| 40001 | 43560 | 200,380 |

| SA 79 LUC 001 Keys Landing, Keys Crest, Keys Orch | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 90,000 |
| 4501 | 6500 | 103,000 |
| 6501 | 8500 | 116,000 |
| 8501 | 10500 | 122,850 |
| 10501 | 12500 | 131,250 |
| 12501 | 14500 | 137,030 |
| 14501 | 16500 | 144,710 |
| 16501 | 18500 | 149,850 |
| 18501 | 20500 | 154,160 |
| 20501 | 24000 | 160,320 |
| 24001 | 28000 | 168,560 |
| 28001 | 32000 | 176,960 |
| 32001 | 40000 | 192,800 |
| 40001 | 43560 | 200,380 |

| SA 80 LUC 001 Columbia River View Estates | | |
|--|-------|-------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 90,000 |
| 4501 | 6500 | 103,000 |
| 6501 | 8500 | 116,000 |
| 8501 | 10500 | 122,850 |
| 10501 | 12500 | 131,250 |
| 12501 | 14500 | 137,030 |
| 14501 | 16500 | 144,710 |
| 16501 | 18500 | 149,850 |
| 18501 | 20500 | 154,160 |
| 20501 | 24000 | 160,320 |
| 24001 | 28000 | 168,560 |
| 28001 | 32000 | 176,960 |
| 32001 | 40000 | 192,800 |
| 40001 | 43560 | 200,380 |

| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------|
| Size (Acres) | | Total Value |
| From | To | |
| 0.01 | 999999 | 119,540 |

Maintenance Area (MA) 2, Rural Scappoose Land Setup

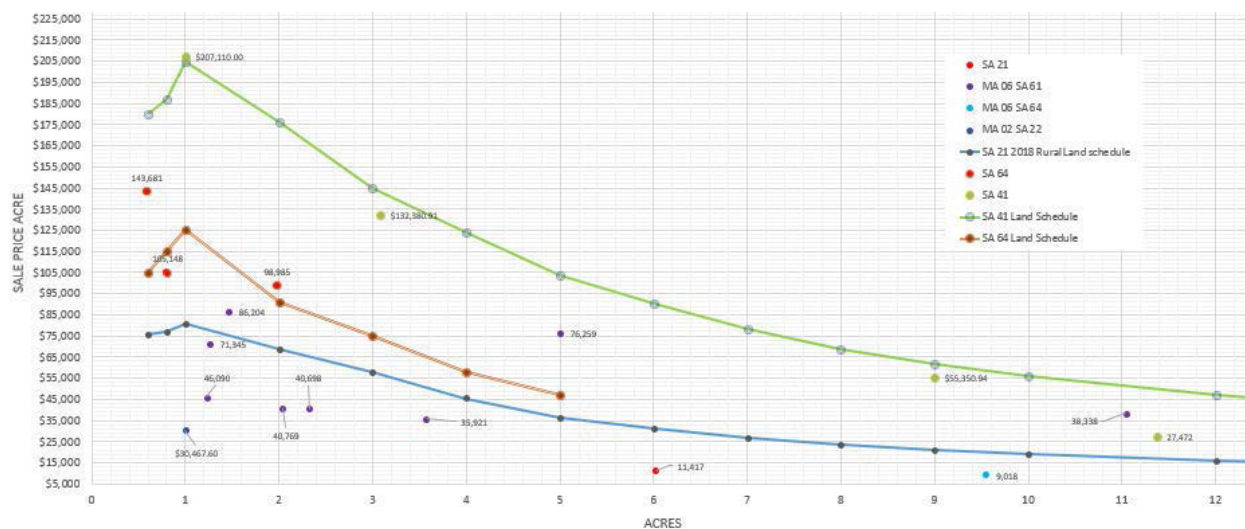
Analysis

For 2018, MA 2 boundary lines were moved and adjusted with adjacent MA 3 and 6. The boundaries were shifted and balanced due to growth for management/maintenance purposes. Land sales from nearby MA 6 with similar characteristics and market appeal were used due to a limited number of sales available in MA 2. There were 35 vacant land sales of which 22 were useable for the vacant land study. These sales were site visited and time trended to the base appraisal date of 1/1/17. The data supported a new land schedule for SA 21.

The land sales in SA 64 and 63 showed differences in market values, views and topography when compared to SA 21, therefore, a new land schedule was created.

Due to the lack of vacant land sales, the extraction method was used for SA 41. There were 12 sales, 5 useable for this study.

MA 2 Rural Land Sales Graph



Conclusions

Based on the supporting data, new land schedules were created for SA 21 and SA 41. SA 63 was combined into SA 64 and a new land schedule was created. Due to lack of sales in SA 25, SA 45 and SA 62, SA 21 land schedule will be used for SA 25 and SA 62, and SA 41 land schedule will be used for SA 45.

MA 2 Rural Scappoose Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 21 LUC 003 Scappoose Value Zone 1 | | |
|---|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 76,000 |
| 0.61 | 0.80 | 77,000 |
| 0.81 | 1.00 | 81,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 69,000 |
| 2.01 | 3.00 | 58,000 |
| 3.01 | 4.00 | 45,500 |
| 4.01 | 5.00 | 36,500 |
| 5.01 | 6.00 | 31,000 |
| 6.01 | 7.00 | 26,600 |
| 7.01 | 8.00 | 23,500 |
| 8.01 | 9.00 | 21,000 |
| 9.01 | 10.00 | 19,000 |
| 10.01 | 12.00 | 16,000 |
| 12.01 | 14.00 | 14,000 |
| 14.01 | 16.00 | 12,500 |
| 16.01 | 18.00 | 11,500 |
| 18.01 | 20.00 | 10,400 |
| 20.01 | 25.00 | 8,400 |
| 25.01 | 30.00 | 7,100 |
| 30.01 | 35.00 | 6,100 |
| 35.01 | 40.00 | 5,400 |
| 40.01 | 50.00 | 5,000 |
| 50.01 | 60.00 | 4,500 |
| 60.01 | 80.00 | 4,200 |
| 80.01 | 999999.00 | 4,000 |

| SA 41 LUC 003 Sauvie Island Value Zone 1 | | |
|---|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 180,000 |
| 0.61 | 0.80 | 187,000 |
| 0.81 | 1.00 | 205,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 176,000 |
| 2.01 | 3.00 | 145,200 |
| 3.01 | 4.00 | 124,300 |
| 4.01 | 5.00 | 103,400 |
| 5.01 | 6.00 | 90,200 |
| 6.01 | 7.00 | 78,100 |
| 7.01 | 8.00 | 68,750 |
| 8.01 | 9.00 | 61,600 |
| 9.01 | 10.00 | 56,100 |
| 10.01 | 12.00 | 46,970 |
| 12.01 | 14.00 | 40,370 |
| 14.01 | 16.00 | 35,750 |
| 16.01 | 18.00 | 31,900 |
| 18.01 | 20.00 | 28,820 |
| 20.01 | 25.00 | 23,100 |
| 25.01 | 30.00 | 19,470 |
| 30.01 | 35.00 | 16,720 |
| 35.01 | 40.00 | 14,850 |
| 40.01 | 50.00 | 12,100 |
| 50.01 | 60.00 | 11,000 |
| 60.01 | 80.00 | 10,200 |
| 80.01 | 999999.00 | 9,700 |

| SA 62 LUC 003 Freeman Road | | |
|-------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 76,000 |
| 0.61 | 0.80 | 77,000 |
| 0.81 | 1.00 | 81,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 69,000 |
| 2.01 | 3.00 | 58,000 |
| 3.01 | 4.00 | 45,500 |
| 4.01 | 5.00 | 36,500 |
| 5.01 | 6.00 | 31,000 |
| 6.01 | 7.00 | 26,600 |
| 7.01 | 8.00 | 23,500 |
| 8.01 | 9.00 | 21,000 |
| 9.01 | 10.00 | 19,000 |
| 10.01 | 12.00 | 16,000 |
| 12.01 | 14.00 | 14,000 |
| 14.01 | 16.00 | 12,500 |
| 16.01 | 18.00 | 11,500 |
| 18.01 | 20.00 | 10,400 |
| 20.01 | 25.00 | 8,400 |
| 25.01 | 30.00 | 7,100 |
| 30.01 | 35.00 | 6,100 |
| 35.01 | 40.00 | 5,400 |
| 40.01 | 50.00 | 5,000 |
| 50.01 | 60.00 | 4,500 |
| 60.01 | 80.00 | 4,200 |
| 80.01 | 999999.00 | 4,000 |

MA 2 Rural Scappoose Recalculation Land Schedules for 2018 (continued)

| SA 25 LUC 003 Scappoose Dikeland | | |
|-------------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 76,000 |
| 0.61 | 0.80 | 77,000 |
| 0.81 | 1.00 | 81,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 69,000 |
| 2.01 | 3.00 | 58,000 |
| 3.01 | 4.00 | 45,500 |
| 4.01 | 5.00 | 36,500 |
| 5.01 | 6.00 | 31,000 |
| 6.01 | 7.00 | 26,600 |
| 7.01 | 8.00 | 23,500 |
| 8.01 | 9.00 | 21,000 |
| 9.01 | 10.00 | 19,000 |
| 10.01 | 12.00 | 16,000 |
| 12.01 | 14.00 | 14,000 |
| 14.01 | 16.00 | 12,500 |
| 16.01 | 18.00 | 11,500 |
| 18.01 | 20.00 | 10,400 |
| 20.01 | 25.00 | 8,400 |
| 25.01 | 30.00 | 7,100 |
| 30.01 | 35.00 | 6,100 |
| 35.01 | 40.00 | 5,400 |
| 40.01 | 50.00 | 5,000 |
| 50.01 | 60.00 | 4,500 |
| 60.01 | 80.00 | 4,200 |
| 80.01 | 999999.00 | 4,000 |

| SA 45 LUC 003 Sauvie Island Dikeland | | |
|---|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 180,000 |
| 0.61 | 0.80 | 187,000 |
| 0.81 | 1.00 | 205,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 176,000 |
| 2.01 | 3.00 | 145,200 |
| 3.01 | 4.00 | 124,300 |
| 4.01 | 5.00 | 103,400 |
| 5.01 | 6.00 | 90,200 |
| 6.01 | 7.00 | 78,100 |
| 7.01 | 8.00 | 68,750 |
| 8.01 | 9.00 | 61,600 |
| 9.01 | 10.00 | 56,100 |
| 10.01 | 12.00 | 46,970 |
| 12.01 | 14.00 | 40,370 |
| 14.01 | 16.00 | 35,750 |
| 16.01 | 18.00 | 31,900 |
| 18.01 | 20.00 | 28,820 |
| 20.01 | 25.00 | 23,100 |
| 25.01 | 30.00 | 19,470 |
| 30.01 | 35.00 | 16,720 |
| 35.01 | 40.00 | 14,850 |
| 40.01 | 50.00 | 12,100 |
| 50.01 | 60.00 | 11,000 |
| 60.01 | 80.00 | 10,200 |
| 80.01 | 999999.00 | 9,700 |

| SA 64 LUC 003 Columbia Acres/Hillcrest | | |
|---|------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 105000 |
| 0.61 | 0.80 | 115000 |
| 0.81 | 1.00 | 125000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 91,000 |
| 2.01 | 3.00 | 75,000 |
| 3.01 | 4.00 | 58,000 |
| 4.01 | 5.00 | 47,000 |

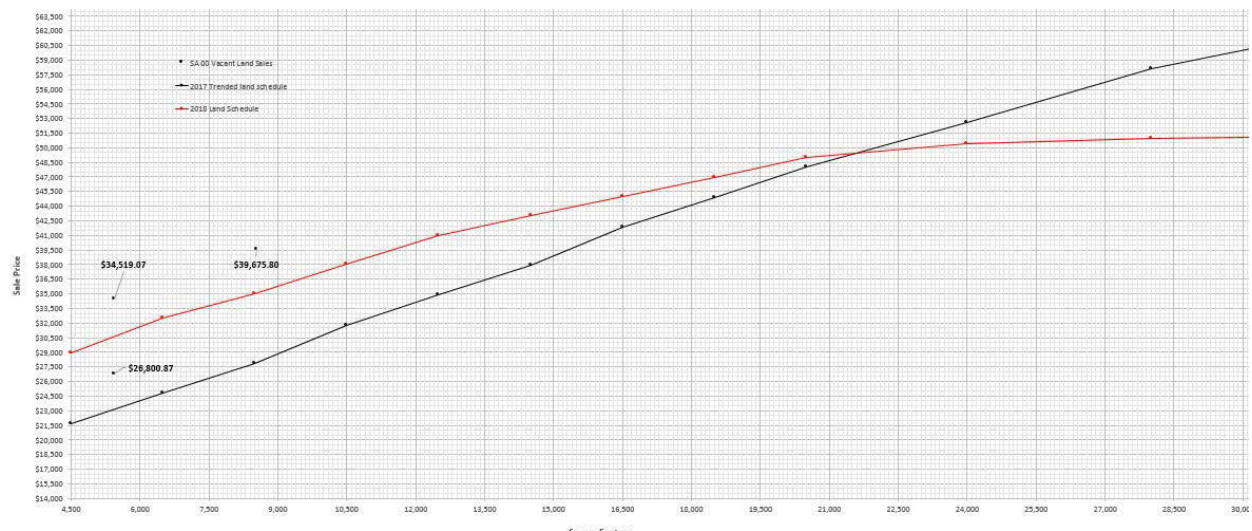
| SA 64 LUC 003 Columbia Acres/Hillcrest (Unbuildable) | | |
|---|----|----------|
| Size (Lots) | | Value |
| From | To | Lump Sum |
| Per Platted Lot | | 500 |

Maintenance Area (MA) 3, City of Vernonia Land Setup

Analysis

For 2018, there were 17 vacant land sales in SA 00, 1 vacant land sale in SA 03, and 0 vacant land sales in SA 38, SA 39 and SA 40. Only 3 of the sales in SA 00 were considered useable and were site visited and time trended to the base appraisal date of 1/1/17. With very limited data, the sales were compared to the previous year's trended land schedule. While the sales were for smaller lots and showed an increase in value, it is unlikely that larger parcels would have increased by the same percentage. Therefore, when a new curve was created on the graph, it was drawn to reflect a curve more typical of other cities' land data. The data compiled for analysis is considered to provide sufficient support for creating a new land schedule. At this time, the market does not indicate a difference in value for properties located in SA 03, designated floodplain.

MA 3 City Base Land Sales Graph



Conclusions

Based on the supporting data, a new land schedule was developed for SA 00. This schedule will also be used in SA 03 due to a market that does not currently support a difference. The SA 00 schedule will also be used for SA 38, SA 39 and SA 40 due to lack of sales data and similar land characteristics. There was no sales data for City Acreage, therefore, the 2017 trended land values will be used as a base value for these properties.

MA 3 City of Vernonia Reappraisal Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 | | |
|------------------|-------|-------------|
| General Vernonia | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 29,000 |
| 4501 | 6500 | 32,500 |
| 6501 | 8500 | 35,000 |
| 8501 | 10500 | 38,000 |
| 10501 | 12500 | 41,000 |
| 12501 | 14500 | 43,000 |
| 14501 | 16500 | 45,000 |
| 16501 | 18500 | 47,000 |
| 18501 | 20500 | 49,000 |
| 20501 | 24000 | 50,500 |
| 24001 | 28000 | 51,000 |
| 28001 | 32000 | 51,200 |
| 32001 | 40000 | 51,500 |
| 40001 | 43560 | 51,700 |

| SA 03 LUC 001 | | |
|-----------------------|-------|-------------|
| Flood Zone Properties | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 29,000 |
| 4501 | 6500 | 32,500 |
| 6501 | 8500 | 35,000 |
| 8501 | 10500 | 38,000 |
| 10501 | 12500 | 41,000 |
| 12501 | 14500 | 43,000 |
| 14501 | 16500 | 45,000 |
| 16501 | 18500 | 47,000 |
| 18501 | 20500 | 49,000 |
| 20501 | 24000 | 50,500 |
| 24001 | 28000 | 51,000 |
| 28001 | 32000 | 51,200 |
| 32001 | 40000 | 51,500 |
| 40001 | 43560 | 51,700 |

| SA 38 LUC 001 | | |
|------------------|-------|-------------|
| Roseview Heights | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 26,500 |
| 4501 | 6500 | 28,000 |
| 6501 | 8500 | 29,000 |
| 8501 | 10500 | 30,000 |
| 10501 | 12500 | 30,800 |
| 12501 | 14500 | 31,500 |
| 14501 | 16500 | 32,000 |
| 16501 | 18500 | 32,500 |
| 18501 | 20500 | 33,000 |
| 20501 | 24000 | 34,000 |
| 24001 | 28000 | 34,500 |
| 28001 | 32000 | 34,500 |
| 32001 | 40000 | 35,000 |
| 40001 | 43560 | 36,500 |

| SA 40 LUC 001 | | |
|---------------------------|-------|-------------|
| Duplex, Triplex, Fourplex | | |
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 26,500 |
| 4501 | 6500 | 28,000 |
| 6501 | 8500 | 29,000 |
| 8501 | 10500 | 30,000 |
| 10501 | 12500 | 30,800 |
| 12501 | 14500 | 31,500 |
| 14501 | 16500 | 32,000 |
| 16501 | 18500 | 32,500 |
| 18501 | 20500 | 33,000 |
| 20501 | 24000 | 34,000 |
| 24001 | 28000 | 34,500 |
| 28001 | 32000 | 34,500 |
| 32001 | 40000 | 35,000 |
| 40001 | 43560 | 36,500 |

| SA 00 LUC 002 | | |
|---------------|--------|----------------|
| City Acreage | | |
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 29,880 |

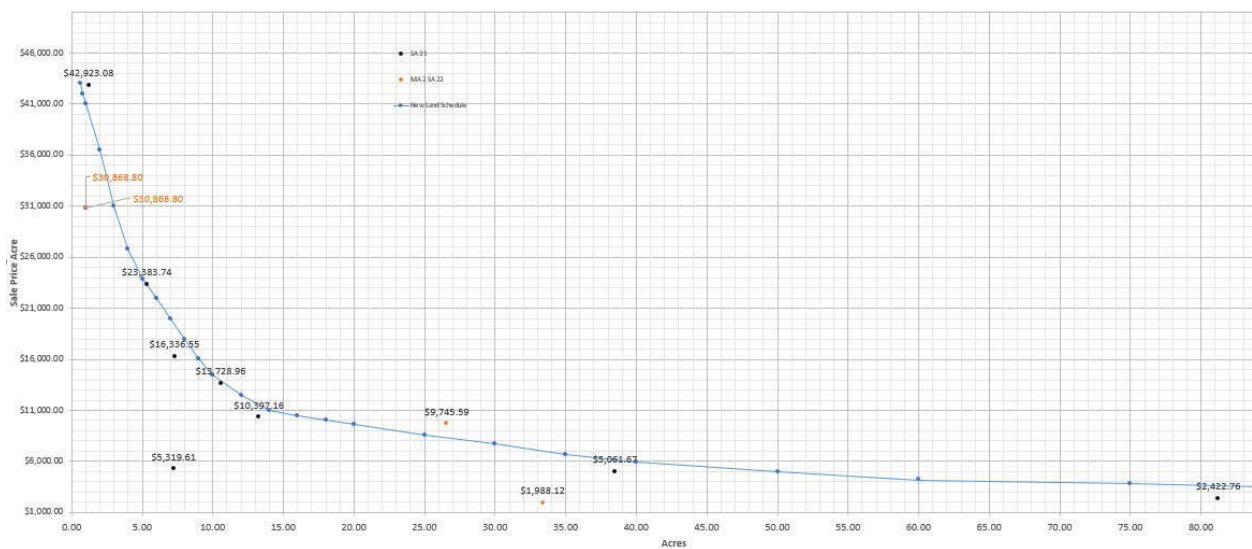
| SA 03 LUC 002 | | |
|-------------------------|--------|----------------|
| Flood Zone City Acreage | | |
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 16,240 |

Maintenance Area (MA) 3, Rural Vernonia Land Setup

Analysis

For 2018, MA 3 boundary lines were moved and adjusted with adjacent MA 2, MA 5 and MA 6. The boundaries were shifted and balanced due to growth for management/maintenance purposes. Land sales from nearby MA 2 with similar characteristics and market appeal were used due to a limited number of sales available in MA 3. There were 22 vacant land sales of which 12 were useable for the vacant land study. These sales were site visited and time trended to the base appraisal date of 1/1/17. The data supported a new land schedule for SA 31.

MA 3 Rural Land Sales Graph



Conclusions

Based on the supporting data, a new land schedule was developed for SA 31.

MA 3 Rural Vernonia Reappraisal Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

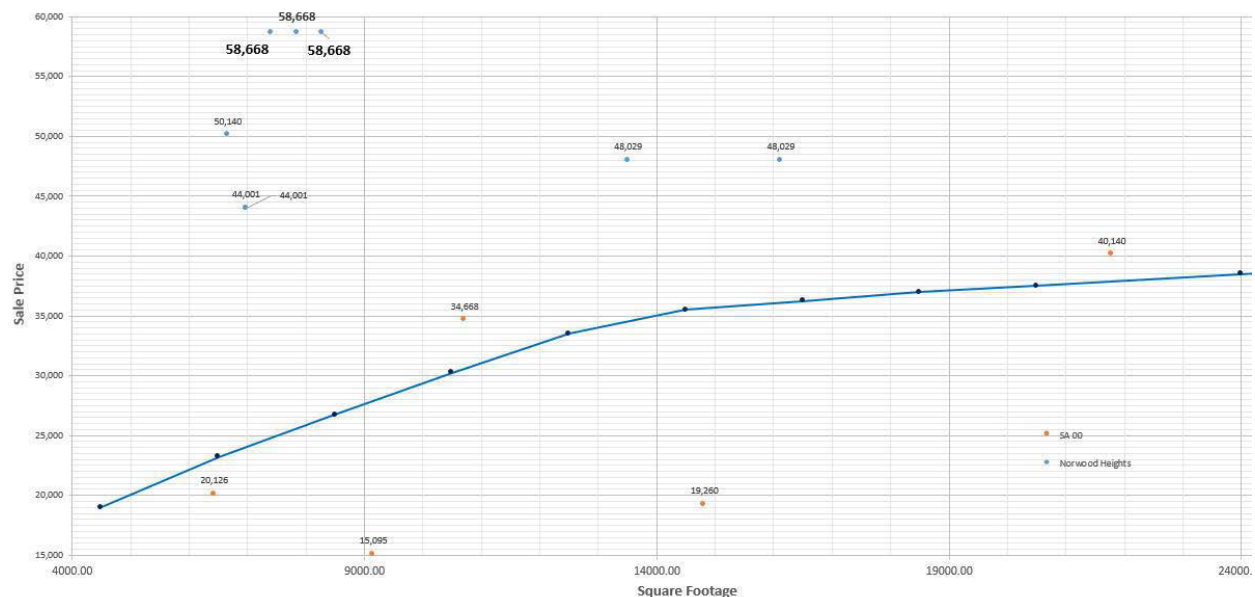
| SA 31 LUC 003 Rural Vernonia | | |
|---------------------------------|-----------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 38,000 |
| 0.61 | 0.80 | 40,000 |
| 0.81 | 1.00 | 43,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 36,500 |
| 2.01 | 3.00 | 31,000 |
| 3.01 | 4.00 | 26,800 |
| 4.01 | 5.00 | 23,900 |
| 5.01 | 6.00 | 22,000 |
| 6.01 | 7.00 | 20,000 |
| 7.01 | 8.00 | 18,000 |
| 8.01 | 9.00 | 16,100 |
| 9.01 | 10.00 | 14,500 |
| 10.01 | 12.00 | 12,500 |
| 12.01 | 14.00 | 11,000 |
| 14.01 | 16.00 | 10,500 |
| 16.01 | 18.00 | 10,000 |
| 18.01 | 20.00 | 9,600 |
| 20.01 | 25.00 | 8,600 |
| 25.01 | 30.00 | 7,700 |
| 30.01 | 35.00 | 6,700 |
| 35.01 | 40.00 | 5,900 |
| 40.01 | 50.00 | 5,000 |
| 50.01 | 60.00 | 4,200 |
| 60.01 | 80.00 | 3,800 |
| 80.01 | 999999.00 | 3,000 |

Maintenance Area (MA) 4, City of Rainier Land Setup

Analysis

For 2018, there were 18 vacant land sales of which 13 were useable for the vacant land study in SA 00. These sales were site visited and time trended to the base appraisal date of 1/1/17. The data supported a new land schedule for SA 00.

MA 4 City Base Land Sales Graph



There were 3 city acreage vacant land sales of which 2 were not usable due to severe topography issues. 1 sale gave a good indication of value for raw vacant land with a highest and best use for future subdivision development and was used to develop the city acreage land schedule. SA 47, Riverfront Estates, is unique since the majority of these properties have attached homes on 2,500 sf +/- lots along the riverfront and interior lots. There are also a handful of 5,000 sf +/- single family detached dwellings. There were 2 vacant land sales of 5,000 sf +/- lots, which appear to have been purchased by homeowners for detached single family dwellings, each for approximately \$90,000. Analysis of the data determined that these 2 sales are representative of the larger 5,000 sf +/- single family detached dwellings sites, but not necessarily reflective of the smaller 2500 sf +/- lots with attached dwelling. 6 improved sales were used to determine the value of the smaller lots by extracting the OSD and dwellings, to determine a residual value for the land, which resulted in an average small lot value of \$17,000.

Conclusions

Based on the supporting data, new land schedules were created for SA 00, SA 47 and for city acreage. The land schedule for SA 00 will also be used for SA 40 and SA 46 due to lack of sales in those areas and similar land characteristics.

MA 4 City of Rainier Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Rainier | | |
|----------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 40 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 46 LUC 001 Riverview Dr, Maple Dr | | |
|---|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 3500 | 35,120 |
| 3501 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 47 LUC 001 Rainier Riverfront Estates | | |
|---|------|-------------------|
| Size (sq. ft.) | | Lump Sum Value |
| From | To | |
| 1 | 4500 | 17,000 |
| 4501 | 6500 | 90,000 |

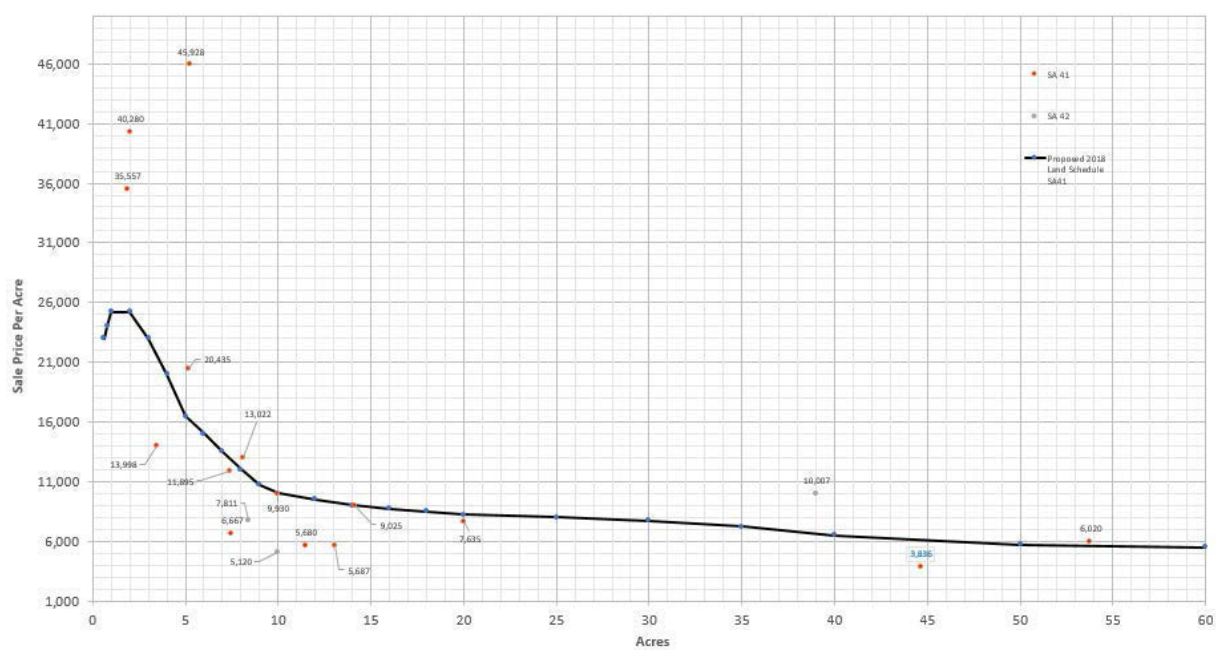
| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0.01 | 999999 | 12,650 |

Maintenance Area (MA) 4, Rural Rainier Land Setup

Analysis

For 2018, MA 4 boundary lines were moved and adjusted with adjacent MA 5 and MA 6. The boundaries were shifted and balanced due to growth for management/maintenance purposes. There were 25 vacant land sales combined for SA 41 and SA 42, of which 18 were useable for the vacant land study. These sales were site visited and time trended to the base appraisal date of 1/1/17. The sales did not reflect a difference between SA 41 and 42, and the data supported a new land schedule.

MA 4 Rural Land Sales Graph



Conclusions

Based on the supporting data, a new land schedule for SA 41 and SA 42 was developed. The land schedule for SA 41 will also be used for SA 44, SA 45 and SA 56 due to lack of sales in those areas and similar land characteristics.

MA 4 Rural Rainier Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract – Acres

| SA 41 LUC 003 Rainier Value Zone 1 | | |
|---------------------------------------|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 23,000 |
| 0.61 | 0.80 | 24,000 |
| 0.81 | 1.00 | 25,200 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 25,200 |
| 2.01 | 3.00 | 23,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 16,500 |
| 5.01 | 6.00 | 15,000 |
| 6.01 | 7.00 | 13,500 |
| 7.01 | 8.00 | 12,000 |
| 8.01 | 9.00 | 10,750 |
| 9.01 | 10.00 | 10,000 |
| 10.01 | 12.00 | 9,500 |
| 12.01 | 14.00 | 9,000 |
| 14.01 | 16.00 | 8,750 |
| 16.01 | 18.00 | 8,500 |
| 18.01 | 20.00 | 8,250 |
| 20.01 | 25.00 | 8,000 |
| 25.01 | 30.00 | 7,750 |
| 30.01 | 35.00 | 7,250 |
| 35.01 | 40.00 | 6,500 |
| 40.01 | 50.00 | 5,750 |
| 50.01 | 60.00 | 5,500 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,500 |

| SA 42 LUC 003 Rainier Value Zone 2 | | |
|---------------------------------------|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 23,000 |
| 0.61 | 0.80 | 24,000 |
| 0.81 | 1.00 | 25,200 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 25,200 |
| 2.01 | 3.00 | 23,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 16,500 |
| 5.01 | 6.00 | 15,000 |
| 6.01 | 7.00 | 13,500 |
| 7.01 | 8.00 | 12,000 |
| 8.01 | 9.00 | 10,750 |
| 9.01 | 10.00 | 10,000 |
| 10.01 | 12.00 | 9,500 |
| 12.01 | 14.00 | 9,000 |
| 14.01 | 16.00 | 8,750 |
| 16.01 | 18.00 | 8,500 |
| 18.01 | 20.00 | 8,250 |
| 20.01 | 25.00 | 8,000 |
| 25.01 | 30.00 | 7,750 |
| 30.01 | 35.00 | 7,250 |
| 35.01 | 40.00 | 6,500 |
| 40.01 | 50.00 | 5,750 |
| 50.01 | 60.00 | 5,500 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,500 |

| SA 45 LUC 003 Rainier Dikeland | | |
|-----------------------------------|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 23,000 |
| 0.61 | 0.80 | 24,000 |
| 0.81 | 1.00 | 25,200 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 25,200 |
| 2.01 | 3.00 | 23,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 16,500 |
| 5.01 | 6.00 | 15,000 |
| 6.01 | 7.00 | 13,500 |
| 7.01 | 8.00 | 12,000 |
| 8.01 | 9.00 | 10,750 |
| 9.01 | 10.00 | 10,000 |
| 10.01 | 12.00 | 9,500 |
| 12.01 | 14.00 | 9,000 |
| 14.01 | 16.00 | 8,750 |
| 16.01 | 18.00 | 8,500 |
| 18.01 | 20.00 | 8,250 |
| 20.01 | 25.00 | 8,000 |
| 25.01 | 30.00 | 7,750 |
| 30.01 | 35.00 | 7,250 |
| 35.01 | 40.00 | 6,500 |
| 40.01 | 50.00 | 5,750 |
| 50.01 | 60.00 | 5,500 |
| 60.01 | 80.00 | 5,000 |
| 80.01 | 999999.00 | 4,500 |

MA 4 Rural Rainier Recalculation Land Schedules for 2018 (Continued)

| SA 44 LUC 003 Prescott | | |
|---------------------------|------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 23,000 |
| 0.61 | 0.80 | 24,000 |
| 0.81 | 1.00 | 25,200 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 25,200 |
| 2.01 | 3.00 | 23,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 16,500 |

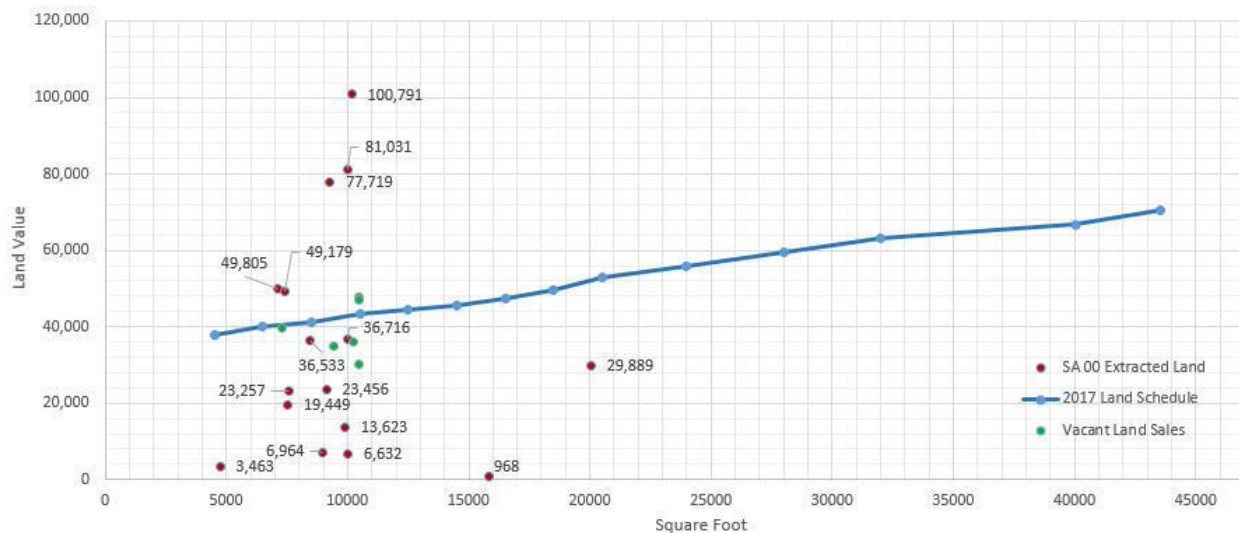
| SA 56 LUC 003 Deer Island Heights | | |
|--------------------------------------|------|----------|
| Size (Acres) | | Value |
| From | To | Lump Sum |
| 0.00 | 0.60 | 23,000 |
| 0.61 | 0.80 | 24,000 |
| 0.81 | 1.00 | 25,200 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 25,200 |
| 2.01 | 3.00 | 23,000 |
| 3.01 | 4.00 | 20,000 |
| 4.01 | 5.00 | 16,500 |

Maintenance Area (MA) 5, City of Clatskanie Land Setup

Analysis

For 2018, there were 6 vacant land sales in SA 00 of which 1 was a large bulk sale of 20 lots. The remaining sales were analyzed but were insufficient to develop a new land schedule. 16 improved sales were used to determine the value of the residual land by extracting the OSD and dwelling values. Both the vacant land and improved sales were site visited and time trended to the base appraisal date of 1/1/17. The data was still insufficient to develop a supportable new land schedule. The final analyses was to overlay the previous year's trended land schedule to identify any additional market trends. The sales data fell both above and below that schedule.

MA 5 City Base Land Sales Graph



There were no sales of city acreage recent enough to use for analysis. It is assumed this schedule would trend similarly to city lots.

Conclusions

Due to both the bare land sales and extracted sales in MA 5 SA 00 not resulting in a conclusion which would allow for a new land schedule to be developed, the 2017 MA 5 SA 00 trended base land values will be used for MA 5 SA 00. The trended city acreage land schedule for 2017 will be used for 2018.

MA 5 City of Clatskanie Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

| SA 00 LUC 001 General Clatskanie | | |
|-------------------------------------|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 38,020 |
| 4501 | 6500 | 40,130 |
| 6501 | 8500 | 41,180 |
| 8501 | 10500 | 43,300 |
| 10501 | 12500 | 44,350 |
| 12501 | 14500 | 45,410 |
| 14501 | 16500 | 47,520 |
| 16501 | 18500 | 49,630 |
| 18501 | 20500 | 52,800 |
| 20501 | 24000 | 55,970 |
| 24001 | 28000 | 59,320 |
| 28001 | 32000 | 62,890 |
| 32001 | 40000 | 66,660 |
| 40001 | 43560 | 70,650 |

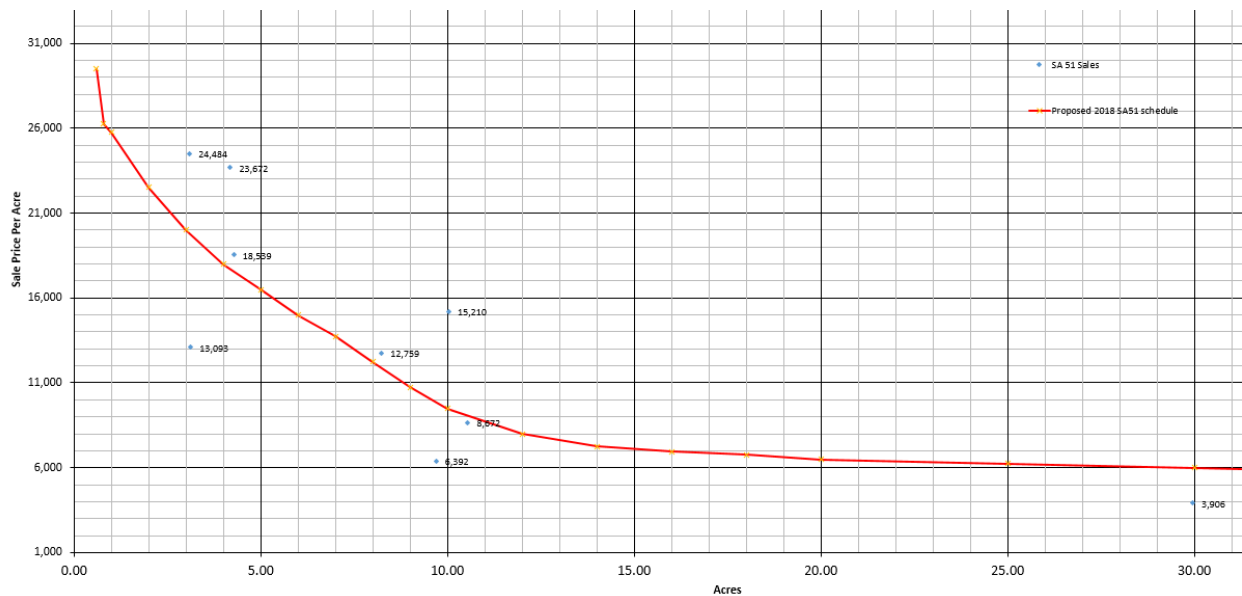
| SA 00 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 0 | 999999 | 37,620 |

Maintenance Area (MA) 5, Rural Clatskanie Land Setup

Analysis

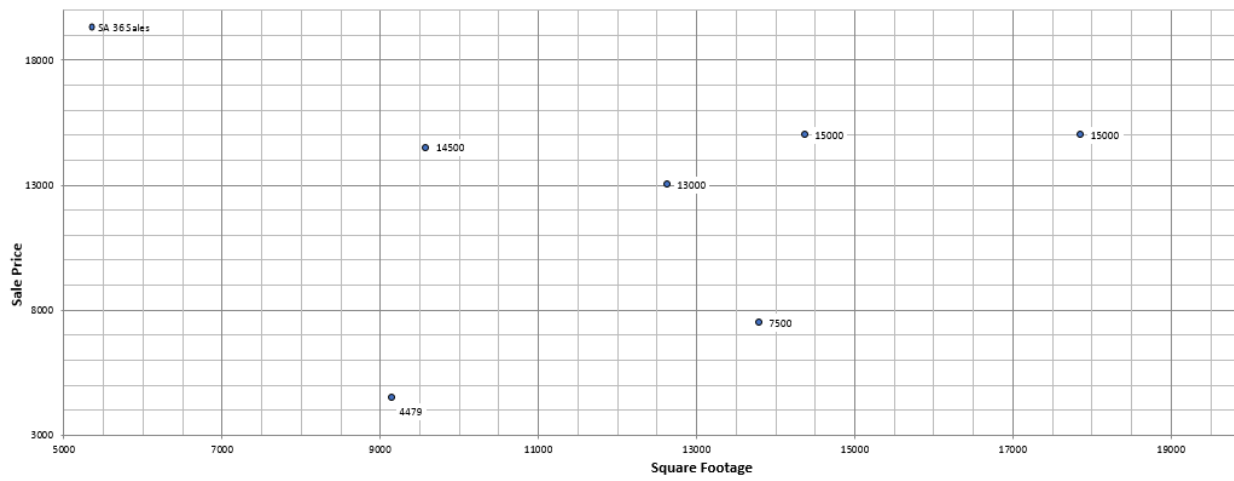
For 2018, MA 5 boundary lines were moved and adjusted with adjacent MA 3 and MA 4. The boundaries were shifted and balanced due to growth for management/maintenance purposes. There were 16 vacant land sales for SA 51, of which 9 were useable for the vacant land study. These sales were site visited and time trended to the base appraisal date of 1/1/17. The data supported a new land schedule for SA 51.

MA 5 Rural Land Sales Graph



For 2018, SA 36 was moved from MA 3 to MA 5. There were 9 sales of which 6 were usable for the vacant land study. In attempting to time trend and analyze the sales, it was determined that Fishhawk Lake Estates is a unique community and has not kept up with the average market trends. Once time trends were removed, it was determined that a per lot value was warranted.

MA 5 Fishhawk Lake Estates Land Graph



Conclusions

Based on the supporting data, a new land schedule for SA 51 was developed. The land schedule for SA 51 will also be used for SA 55 due to lack of sales in those areas and similar land characteristics. The land schedule for SA 36 will have a per lot base value of \$15,000 regardless of size.

MA 5 Rural Clatskanie Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract - Acres

| SA 51 LUC 003 Clatskanie Value Zone 1 | | |
|--|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 29,500 |
| 0.61 | 0.80 | 26,250 |
| 0.81 | 1.00 | 25,750 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 22,500 |
| 2.01 | 3.00 | 20,000 |
| 3.01 | 4.00 | 18,000 |
| 4.01 | 5.00 | 16,500 |
| 5.01 | 6.00 | 15,000 |
| 6.01 | 7.00 | 13,750 |
| 7.01 | 8.00 | 12,250 |
| 8.01 | 9.00 | 10,900 |
| 9.01 | 10.00 | 9,900 |
| 10.01 | 12.00 | 8,500 |
| 12.01 | 14.00 | 7,300 |
| 14.01 | 16.00 | 6,950 |
| 16.01 | 18.00 | 6,750 |
| 18.01 | 20.00 | 6,500 |
| 20.01 | 25.00 | 6,250 |
| 25.01 | 30.00 | 6,000 |
| 30.01 | 35.00 | 5,750 |
| 35.01 | 40.00 | 5,500 |
| 40.01 | 50.00 | 5,250 |
| 50.01 | 60.00 | 5,000 |
| 60.01 | 80.00 | 4,500 |
| 80.01 | 999999.00 | 4,000 |

| SA 55 LUC 003 Clatskanie Dikeland | | |
|--------------------------------------|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 29,500 |
| 0.61 | 0.80 | 26,250 |
| 0.81 | 1.00 | 25,750 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 22,500 |
| 2.01 | 3.00 | 20,000 |
| 3.01 | 4.00 | 18,000 |
| 4.01 | 5.00 | 16,500 |
| 5.01 | 6.00 | 15,000 |
| 6.01 | 7.00 | 13,750 |
| 7.01 | 8.00 | 12,250 |
| 8.01 | 9.00 | 10,900 |
| 9.01 | 10.00 | 9,900 |
| 10.01 | 12.00 | 8,500 |
| 12.01 | 14.00 | 7,300 |
| 14.01 | 16.00 | 6,950 |
| 16.01 | 18.00 | 6,750 |
| 18.01 | 20.00 | 6,500 |
| 20.01 | 25.00 | 6,250 |
| 25.01 | 30.00 | 6,000 |
| 30.01 | 35.00 | 5,750 |
| 35.01 | 40.00 | 5,500 |
| 40.01 | 50.00 | 5,250 |
| 50.01 | 60.00 | 5,000 |
| 60.01 | 80.00 | 4,500 |
| 80.01 | 999999.00 | 4,000 |

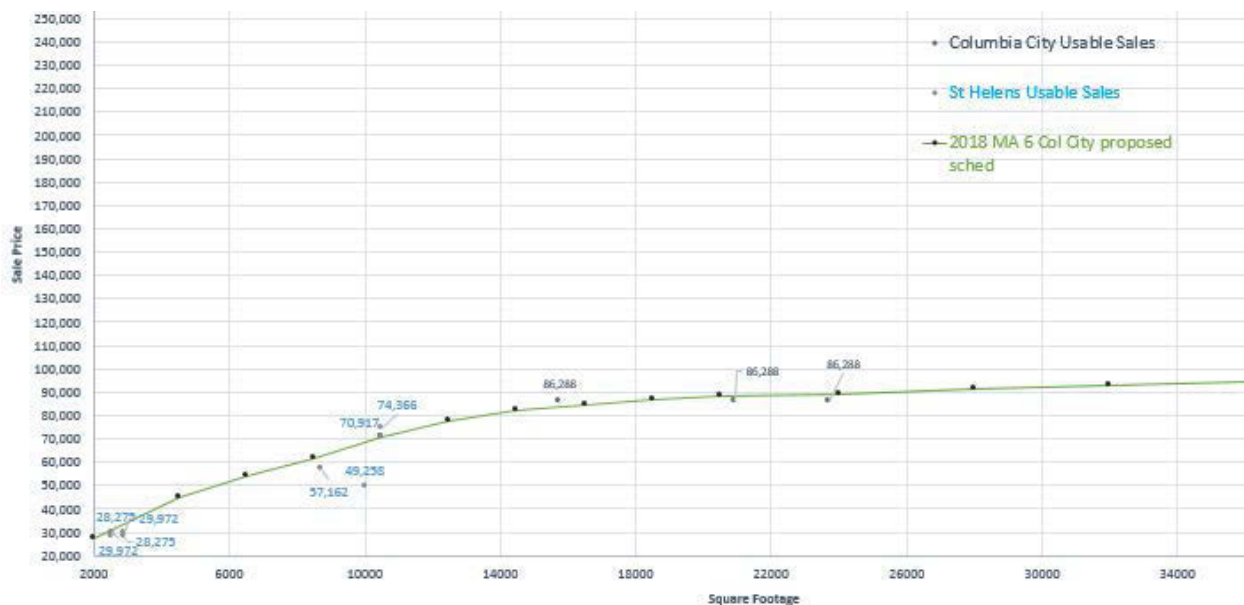
| SA 36 LUC 003 Fishhawk Lake Estates | | |
|--|------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.01 | 5.00 | 15,000 |

Maintenance Area (MA) 6, City of Columbia City Land Setup

Analysis

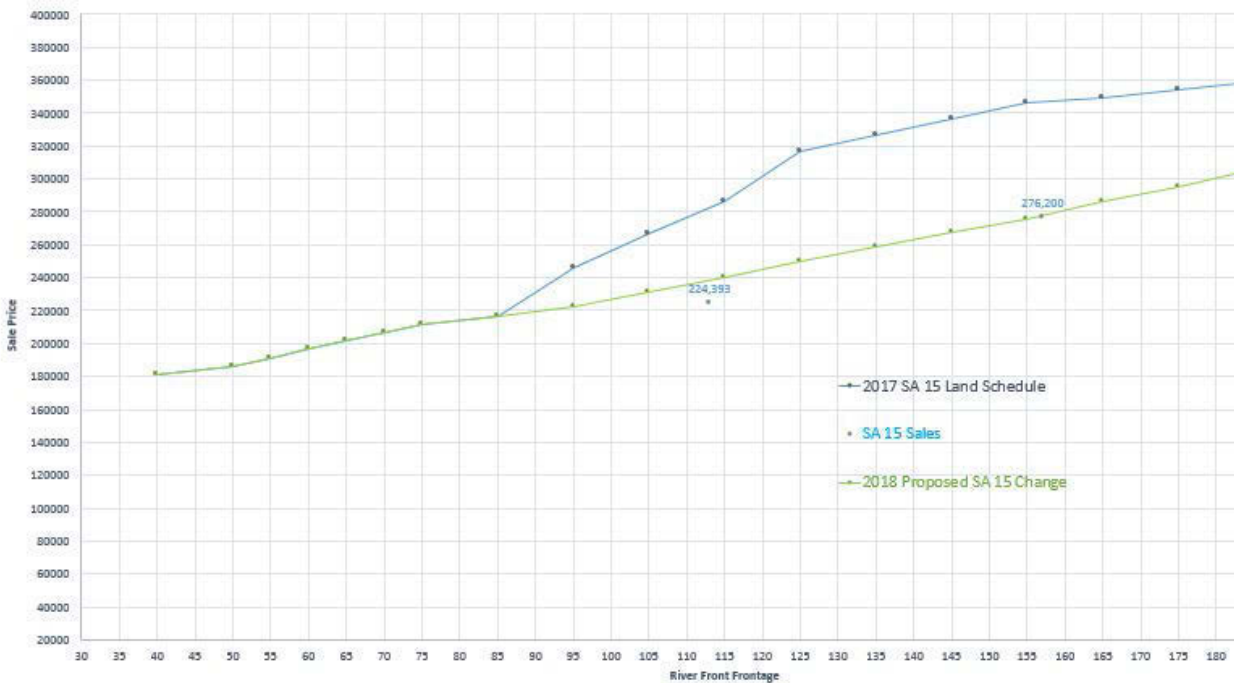
For 2018, MA 6 boundary lines were moved and adjusted with adjacent MA 1, MA 2, MA 3 and MA 4. The boundaries were shifted and balanced due to growth for management/maintenance purposes. This change resulted in moving Columbia City into MA 6, with no other changes made to MA 1. There were 9 sales within Columbia City, of which 3 were considered usable and 6 were considered unusable because of topography issues and or view adjustments. Due to the close proximity to Columbia City, 8 Saint Helens sales were considered for analysis. When sales data from both Columbia City and Saint Helens were analyzed, the results between the two appeared to be similar. All sales analyzed were time trended to the base appraisal date of 1/1/17. The data compiled for analysis is considered to provide sufficient support for creating a new land schedule for SA 01.

2018 MA 6 City Base Land Sales Graph



SA 15 had 2 usable land sales that when plotted against the previous year's land schedule indicated a slight reduction for properties that had more than 85' of river frontage.

2018 MA 1 and MA 6 City Riverfront Land Sales Graph



Due to the lack of City Acreage sales data within Columbia City and St Helens, the need to expand the search to nearby Scappoose was warranted. Scappoose has recently seen several city acreage sales that were sold for subdivision development, which provides reasonable and credible data for a city acreage land schedule. When analyzing residential lot sales data between City of Scappoose versus Columbia City/Saint Helens, land values indicate a 45% reduction between the areas. By reducing the City of Scappoose sales-based City Acreage land schedule by 45%, the resulting value provides a reasonable and credible City Acreage land schedule for both Columbia City and Saint Helens.

Conclusions

Based on the supporting data collected, there is sufficient sales data for the creation of a new 2018 land schedule for SA 01. SA 21 and SA 31 will also use the SA 01 land schedule as these areas have very similar land characteristics.

SA 15 sales were limited but the data provided sufficient information to modify the 2017 schedule to be used for the 2018 land schedule.

Based on supporting data, the city acreage land schedules for Saint Helens and Columbia City will reflect a value that is 45% less than the City of Scappoose city acreage land schedule for 2018.

MA 6 City of Columbia City Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

001 = Residential City Under an Acre – Square Feet

002 = Residential City Acreage – Acres

005 = Residential Riverfront – Front Footage

| SA 01 LUC 001 General Columbia City | | |
|--|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 21 LUC 001 McBride Meadows, Sophie Park | | |
|---|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

| SA 15 LUC 005 Riverfront | | |
|-----------------------------|-----|----------------|
| Size (front footage) | | Total Value |
| From | To | |
| 0 | 40 | 181,450 |
| 41 | 50 | 186,450 |
| 51 | 55 | 191,450 |
| 56 | 60 | 196,450 |
| 61 | 65 | 201,450 |
| 66 | 70 | 206,450 |
| 71 | 75 | 211,450 |
| 76 | 85 | 216,450 |
| 86 | 95 | 222,000 |
| 96 | 105 | 231,000 |
| 106 | 115 | 240,000 |
| 116 | 125 | 250,000 |
| 126 | 135 | 259,000 |
| 126 | 135 | 268,000 |
| 136 | 145 | 276,000 |
| 146 | 155 | 286,000 |
| 156 | 165 | 295,000 |
| 166 | 175 | 306,000 |
| 176 | 185 | 316,000 |
| 186 | 195 | 318,000 |

| SA 31 LUC 001 Duplex, Triplex, Fourplex | | |
|--|-------|----------------|
| Size (sq. ft.) | | Total Value |
| From | To | |
| 1 | 4500 | 45,000 |
| 4501 | 6500 | 54,000 |
| 6501 | 8500 | 61,500 |
| 8501 | 10500 | 70,500 |
| 10501 | 12500 | 77,500 |
| 12501 | 14500 | 82,000 |
| 14501 | 16500 | 84,500 |
| 16501 | 18500 | 86,500 |
| 18501 | 20500 | 88,000 |
| 20501 | 24000 | 89,000 |
| 24001 | 28000 | 91,000 |
| 28001 | 32000 | 93,000 |
| 32001 | 40000 | 96,000 |
| 40001 | 43560 | 98,000 |

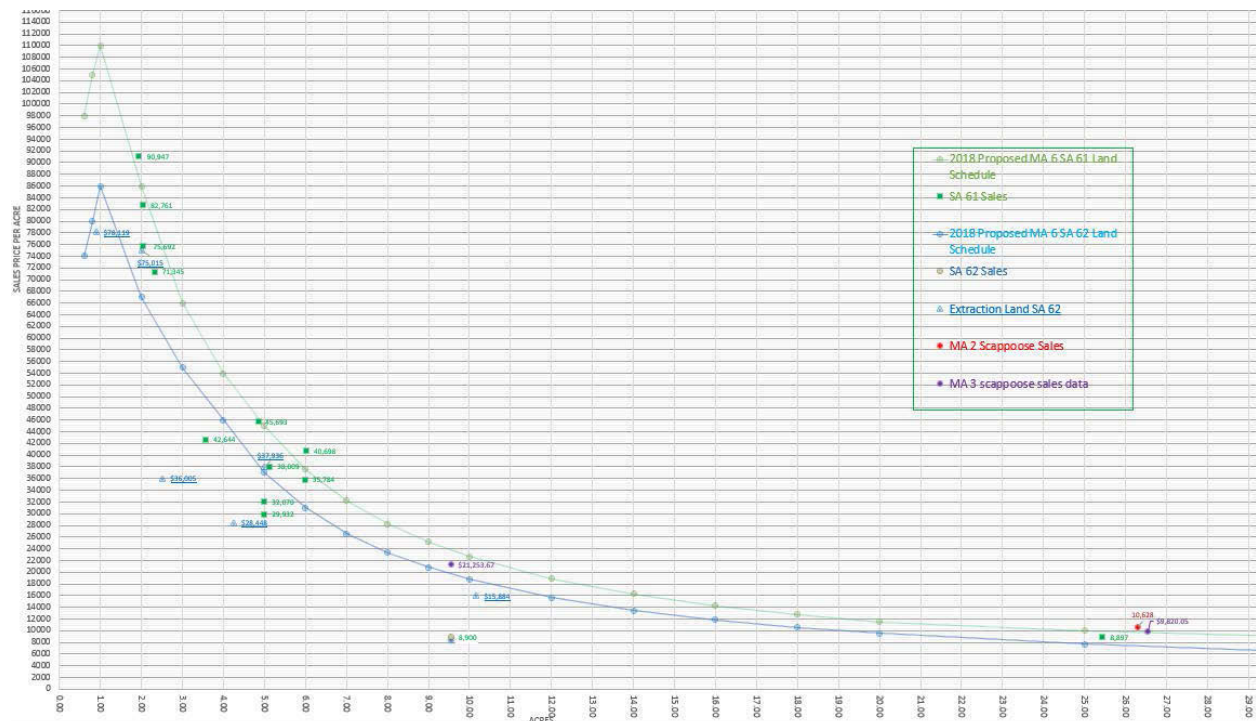
| SA 01 LUC 002 City Acreage | | |
|-------------------------------|--------|-------------------|
| Size (Acres) | | Value Per Acre |
| From | To | |
| 1.00 | 999999 | 65,390 |

Maintenance Area (MA) 6, Rural Saint Helens Land Setup

Analysis

For 2018, MA 6 boundary lines were moved and adjusted with adjacent MA 1, MA 2, MA 3 and MA 4. The boundaries were shifted and balanced due to growth for management/maintenance purposes. After MA lines were adjusted, sales data indicated a realignment of SA boundaries in MA 6 resulting in 2 different market perceived study areas, SA 61 and SA 62. There were 24 vacant land sales of which 12 were considered usable for SA 61 and 7 considered unusable due to potential topography and view adjustments. SA 62 had only 1 usable sale, so an additional 3 land sales from nearby MA 2 and MA 3 were also included. With so few sales available, the study was extended to include land extraction value from improved sales in SA 62. The combination of vacant and extracted land sales when compared to the new SA 61 schedule provided sufficient support to develop a new SA 62 Land Schedule.

MA 6 Rural Land Sales Graph



Conclusions

Based on the supporting data collected, there is sufficient sales data for the creation of a new 2018 land schedule for SA 61 and SA 62. The SA 61 land schedule will also be used for SA 65 due to lack of sales for that area and similar land characteristics.

MA 6 Rural Saint Helens Recalculation Land Schedules for 2018

SA = Study Area (Properties, usually within specified boundaries, that share similar market attributes and influence)

LUC = Land Use Code (Type of land value schedule used for assessment)

003 = Residential Rural Tract - Acres

| SA 61 LUC 003 Rural St Helens Value Zone 1 | | |
|---|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 98,000 |
| 0.61 | 0.80 | 105,000 |
| 0.81 | 1.00 | 110,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 86,000 |
| 2.01 | 3.00 | 66,000 |
| 3.01 | 4.00 | 54,000 |
| 4.01 | 5.00 | 45,000 |
| 5.01 | 6.00 | 37,600 |
| 6.01 | 7.00 | 32,250 |
| 7.01 | 8.00 | 28,250 |
| 8.01 | 9.00 | 25,150 |
| 9.01 | 10.00 | 22,650 |
| 10.01 | 12.00 | 18,900 |
| 12.01 | 14.00 | 16,250 |
| 14.01 | 16.00 | 14,250 |
| 16.01 | 18.00 | 12,750 |
| 18.01 | 20.00 | 11,500 |
| 20.01 | 25.00 | 10,000 |
| 25.01 | 30.00 | 9,000 |
| 30.01 | 35.00 | 8,500 |
| 35.01 | 40.00 | 8,000 |
| 40.01 | 50.00 | 7,500 |
| 50.01 | 60.00 | 7,000 |
| 60.01 | 80.00 | 6,500 |
| 80.01 | 999999.00 | 5,000 |

| SA 62 LUC 003 Rural St Helens Value Zone 2 | | |
|---|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 74,000 |
| 0.61 | 0.80 | 80,000 |
| 0.81 | 1.00 | 86,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 67,000 |
| 2.01 | 3.00 | 55,000 |
| 3.01 | 4.00 | 46,000 |
| 4.01 | 5.00 | 37,000 |
| 5.01 | 6.00 | 31,000 |
| 6.01 | 7.00 | 26,600 |
| 7.01 | 8.00 | 23,350 |
| 8.01 | 9.00 | 20,800 |
| 9.01 | 10.00 | 18,750 |
| 10.01 | 12.00 | 15,650 |
| 12.01 | 14.00 | 13,450 |
| 14.01 | 16.00 | 11,850 |
| 16.01 | 18.00 | 10,550 |
| 18.01 | 20.00 | 9,500 |
| 20.01 | 25.00 | 7,650 |
| 25.01 | 30.00 | 6,400 |
| 30.01 | 35.00 | 6,000 |
| 35.01 | 40.00 | 5,500 |
| 40.01 | 50.00 | 5,000 |
| 50.01 | 60.00 | 4,900 |
| 60.01 | 80.00 | 4,500 |
| 80.01 | 999999.00 | 3,500 |

| SA 65 LUC 003 Rural St Helens Dikeland | | |
|---|-----------|-------------------|
| Size (Acres) | | Value Lump Sum |
| From | To | |
| 0.00 | 0.60 | 98,000 |
| 0.61 | 0.80 | 105,000 |
| 0.81 | 1.00 | 110,000 |
| Over 1 Acre | | Per Acre |
| 1.01 | 2.00 | 86,000 |
| 2.01 | 3.00 | 66,000 |
| 3.01 | 4.00 | 54,000 |
| 4.01 | 5.00 | 45,000 |
| 5.01 | 6.00 | 37,600 |
| 6.01 | 7.00 | 32,250 |
| 7.01 | 8.00 | 28,250 |
| 8.01 | 9.00 | 25,150 |
| 9.01 | 10.00 | 22,650 |
| 10.01 | 12.00 | 18,900 |
| 12.01 | 14.00 | 16,250 |
| 14.01 | 16.00 | 14,250 |
| 16.01 | 18.00 | 12,750 |
| 18.01 | 20.00 | 11,500 |
| 20.01 | 25.00 | 10,000 |
| 25.01 | 30.00 | 9,000 |
| 30.01 | 35.00 | 8,500 |
| 35.01 | 40.00 | 8,000 |
| 40.01 | 50.00 | 7,500 |
| 50.01 | 60.00 | 7,000 |
| 60.01 | 80.00 | 6,500 |
| 80.01 | 999999.00 | 5,000 |

2018 On-Site Development (OSD) Analysis and Conclusions

Maintenance Area 1, City of Saint Helens On-Site Development (OSD) Study

Analysis

The cost figures below are estimates associated with the development of a residential structure within the City of St Helens. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Columbia River PUD. These cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are only charged at initial development of a site.
- Multifamily properties, if available, have the choice to have each unit metered independently for water and sewer for billing purposes. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multifamily. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$4,086 | \$8,172 | \$12,258 | \$16,344 |
| Sanitary services SDC + connection | \$4,252 | \$8,504 | \$12,756 | \$17,008 |
| Parks SDC | \$2,944 | \$2,904 | \$4,357 | \$5,809 |
| Streets SDC | \$2,370 | \$4,233 | \$6,350 | \$8,466 |
| Storm SDC | \$821 | \$821 | \$1,231 | \$1,642 |
| TOTAL | \$27,213 | \$37,514 | \$49,982 | \$62,459 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Saint Helens OSD | |
|-------------------------------|----------|
| Single Family Dwelling | \$27,000 |
| Multi-Family – Duplex | \$38,000 |
| Multi-Family – Triplex | \$50,000 |
| Multi-Family – Fourplex | \$62,000 |

Maintenance Area 2, City of Scappoose On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Scappoose. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or, developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Columbia River PUD. These cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are SDC fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separately metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$5,519 | \$11,038 | \$15,992 | \$21,322 |
| Sanitary services SDC + connection | \$4,942 | \$9,886 | \$14,828 | \$19,771 |
| Parks SDC | \$2,008 | \$2,953 | \$4,430 | \$5,906 |
| Streets SDC | \$2,447 | \$4,894 | \$7,341 | \$9,789 |
| Storm SDC | \$605 | \$605 | \$908 | \$1,211 |
| TOTAL | \$28,261 | \$42,256 | \$56,529 | \$71,189 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Scappoose OSD | |
|----------------------------|----------|
| Single Family Dwelling | \$28,000 |
| Multi-Family – Duplex | \$42,000 |
| Multi-Family – Triplex | \$57,000 |
| Multi-Family – Fourplex | \$71,000 |

Maintenance Area 2, Rural Scappoose On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Scappoose. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility companies; Columbia River PUD (CRPUD), West Oregon Electric, and PGE. Approximately 75% of the area is served by Columbia River PUD, therefore these cost estimates are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$54,313 | \$55,298 | \$56,299 | \$57,301 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Rural Scappoose OSD | |
|---------------------------------|----------|
| Single Family Dwelling | \$54,000 |
| Multi-Family – Duplex | \$55,000 |
| Multi-Family – Triplex | \$56,000 |
| Multi-Family – Fourplex | \$57,000 |

Maintenance Area 3, City of Vernonia On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Vernonia. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separately metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Western Oregon Electric) | \$5,305 | \$6,555 | \$7,805 | \$9,055 |
| Sewer SDC | \$2,957 | \$5,914 | \$8,871 | \$11,828 |
| Storm SDC | \$1,340 | \$2,680 | \$4,020 | \$5,360 |
| Streets SDC | \$858 | \$1,716 | \$2,574 | \$3,432 |
| Parks SDC | \$1,000 | \$2,000 | \$3,000 | \$4,000 |
| Water Connection Fee | \$1,050 | \$2,100 | \$3,150 | \$4,200 |
| Sewer Connection Fee | \$1,250 | \$2,500 | \$3,750 | \$5,000 |
| TOTAL | \$27,029 | \$39,003 | \$50,977 | \$62,977 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Vernonia OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$27,000 |
| Multi-Family – Duplex | \$39,000 |
| Multi-Family – Triplex | \$51,000 |
| Multi-Family – Fourplex | \$63,000 |

Maintenance Area 3, Rural Vernonia On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Vernonia. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs estimates are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- Water is generally provided by drilled domestic water wells on each property with an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the most typical system as shown below. Columbia County Land Development Services impose transportation & park SDC fees, which are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for up to the 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Western Oregon Electric) | \$6,896 | \$8,222 | \$19,548 | \$10,875 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$56,927 | \$58,253 | \$59,579 | \$60,906 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Rural Vernonia OSD | |
|--------------------------------|----------|
| Single Family Dwelling | \$57,000 |
| Multi-Family – Duplex | \$58,000 |
| Multi-Family – Triplex | \$60,000 |
| Multi-Family – Fourplex | \$61,000 |

Maintenance Area 4, City of Rainier On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.

Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.

All the necessary SDC fees associated with water & sewer are charged at initial development of a site.

Multi-family properties in Rainier generally opt not to separately meter for water and sewer, but do opt for a separate meter for electric. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4 unit multi-family home. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Clatskanie PUD) | \$50 | \$50 | \$50 | \$50 |
| Sanitary services SDC + connection | \$2,745 | \$5,490 | \$8,235 | \$10,980 |
| Water SDC + connection | \$1,420 | \$1,420 | \$1,420 | \$1,420 |
| TOTAL | \$15,215 | \$17,960 | \$20,705 | \$23,450 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Rainier OSD | |
|--------------------------|----------|
| Single Family Dwelling | \$15,000 |
| Multi-Family – Duplex | \$18,000 |
| Multi-Family – Triplex | \$21,000 |
| Multi-Family – Fourplex | \$23,000 |

Maintenance Area 4, Rural Rainier On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company Columbia River PUD (CRPUD) and are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$54,313 | \$55,298 | \$56,299 | \$57,301 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Rural Rainier OSD | |
|-------------------------------|----------|
| Single Family Dwelling | \$54,000 |
| Multi-Family – Duplex | \$55,000 |
| Multi-Family – Triplex | \$56,000 |
| Multi-Family – Fourplex | \$57,000 |

Maintenance Area 4, City of Prescott On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Rainier. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), and are based on CRPUD's flat rate fee schedule.
- Water is provided by a community water source in Prescott.
- Sanitation is generally provided by a private onsite standard septic system. It is known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Community Water Hook Up | \$500 | \$1,000 | \$1,500 | \$2,000 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$36,313 | \$37,798 | \$39,299 | \$40,801 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Prescott OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$36,000 |
| Multi-Family – Duplex | \$38,000 |
| Multi-Family – Triplex | \$39,000 |
| Multi-Family – Fourplex | \$41,000 |

Maintenance Area 5, City of Clatskanie On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Clatskanie. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.
- All the necessary SDC fees associated with water & sewer are charged at initial development of a site.
- Multi-family properties in this area generally opt not to separately meter for water and sewer, but do separately meter for electric. It should be noted that contractors indicated no real increase in excavation costs for up to a typical 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Clatskanie) | \$50 | \$50 | \$50 | \$50 |
| Sanitary services SDC + connection | \$1,500 | \$2,250 | \$3,000 | \$3,750 |
| Water SDC + connection | \$1,250 | \$1,900 | \$2,550 | \$3,200 |
| TOTAL | \$13,800 | \$15,200 | \$16,600 | \$18,000 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Clatskanie OSD | |
|-----------------------------|----------|
| Single Family Dwelling | \$14,000 |
| Multi-Family – Duplex | \$15,000 |
| Multi-Family – Triplex | \$17,000 |
| Multi-Family – Fourplex | \$18,000 |

Maintenance Area 5, Rural Clatskanie On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Clatskanie. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company Clatskanie PUD. Clatskanie PUD offers a line credit for new installations that generally cover the costs.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Clatskanie PUD) | \$50 | \$50 | \$50 | \$50 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$50,081 | \$50,081 | \$50,081 | \$50,081 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Rural Clatskanie OSD | |
|----------------------------------|----------|
| Single Family Dwelling | \$50,000 |
| Multi-Family – Duplex | \$50,000 |
| Multi-Family – Triplex | \$50,000 |
| Multi-Family – Fourplex | \$50,000 |

Maintenance Area 5, Fishhawk Lake On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Clatskanie (Fishhawk Lake). The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs estimates are provided by the local governing utility company West Oregon Electric Co-op (WOEC).
- Water & sewer are provided by a community system operated by Fishhawk homeowners association. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Western Oregon Electric) | \$6,896 | \$8,222 | \$9,548 | \$10,875 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| Fishhawk Community Water/Sewer Hook Up | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| TOTAL | \$29,019 | \$30,345 | \$31,671 | \$32,998 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Fishhawk Lake OSD | |
|-------------------------|----------|
| Single Family Dwelling | \$29,000 |
| Multi-Family – Duplex | \$30,000 |
| Multi-Family – Triplex | \$32,000 |
| Multi-Family – Fourplex | \$33,000 |

Maintenance Area 6, City of Columbia City On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the City of Columbia City. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner, or developer, for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of 5-10k square foot lot.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), these cost estimates are based on CRPUD's flat rate fee schedule.
- All the necessary SDC fees associated with; water, sewer, parks, streets, and storms are SDC fees that are charged only at initial development of a site.
- Multi-family properties in this area generally opt to have each unit separate metered for water and sewer, because of the cost of water & sewer rates. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential.

| Description | SFD | Duplex | Triplex | Fourplex |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$11,000 | \$11,000 | \$11,000 | \$11,000 |
| Power (Columbia River PUD) | \$1,740 | \$1,880 | \$2,030 | \$2,190 |
| Water SDC + connection | \$5,477 | \$10,954 | \$16,431 | \$21,908 |
| Sanitary services SDC + connection | \$5,840 | \$11,680 | \$17,520 | \$23,360 |
| Parks SDC | \$1,495 | \$2,990 | \$4,485 | \$5,980 |
| Storm SDC | \$250 | \$300 | \$450 | \$600 |
| Transportation SDC | \$4,575 | \$5,604 | \$8,406 | \$11,208 |
| TOTAL | \$30,377 | \$44,408 | \$60,322 | \$76,246 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 City of Columbia City OSD | |
|--------------------------------|----------|
| Single Family Dwelling | \$30,000 |
| Multi-Family – Duplex | \$44,000 |
| Multi-Family – Triplex | \$60,000 |
| Multi-Family – Fourplex | \$76,000 |

Maintenance Area 6, Rural Saint Helens On-Site Development (OSD) Study

Analysis

The cost figures below are cost estimates associated with the development of a residential structure within the rural areas of Warren, Scappoose, & St Helens. The categories listed below are market related costs and supplemental development charges (SDC) required by the owner or developer for site development of a new structure.

- Excavation costs include; clearing, driveway, excavation, backfill, grading, & utility trenching. The site development cost is based on an overall typical site of less than an acre.
- Power costs are provided by the local governing utility company, Columbia River PUD (CRPUD), and are based on CRPUD's flat rate fee schedule.
- Water is generally provided by drilled domestic water wells on each property at an average well depth of 280' deep (per local drillers).
- Sanitation is generally provided by a private onsite standard septic system. Its known that other alternative septic systems are utilized throughout the county, but the standard septic system is reported to be the typical system as shown below. Columbia County Land Development Services imposes transportation & parks SDC fees, that are charged at initial development of the site.
- Multi-family properties in the rural areas are limited, with the assumption that they are only separately metered for electric and not water & sewer. It should be noted that contractors indicated no real increase in excavation costs for the typical up to 4 unit multi-family. These cost figures have been acquired and refreshed annually to keep up with market related development costs of residential dwellings.

| Description | SFD | Duplex | Triplex | Fourplex |
|--|-----------------|-----------------|-----------------|-----------------|
| Excavation | \$17,100 | \$17,100 | \$17,100 | \$17,100 |
| Power (Columbia River PUD) | \$4,282 | \$5,267 | \$6,268 | \$7,270 |
| Well Drilling & Pump System 280' @\$65 | \$18,500 | \$18,500 | \$18,500 | \$18,500 |
| Sanitation (Standard Septic) w/permits | \$11,408 | \$11,408 | \$11,408 | \$11,408 |
| LDS Transportation SDC | \$2,273 | \$2,273 | \$2,273 | \$2,273 |
| LDS Parks SDC | \$750 | \$750 | \$750 | \$750 |
| TOTAL | \$54,313 | \$55,298 | \$56,299 | \$57,301 |

Conclusions

The collected cost data is deemed to be credible and reliable indicators of on site development costs for residential dwellings. For 2018, the new OSD costs are listed below.

| 2018 Rural Saint Helens OSD | |
|------------------------------------|----------|
| Single Family Dwelling | \$54,000 |
| Multi-Family – Duplex | \$55,000 |
| Multi-Family – Triplex | \$56,000 |
| Multi-Family – Fourplex | \$57,000 |

2018 Local Cost Modifiers (LCM) Analysis and Conclusions

Countywide Local Cost Modifier (LCM) Study for Conventional Dwellings

This study establishes a modifier to be applied to construction costs found in the 2005 Cost Factors for Residential Buildings, to adjust the factors for conventional dwellings to the base appraisal date of 1/1/17.

Analysis

This analysis for the 2018 LCM set up year was based on sales of homes built in 2016. The initial raw data included 162 properties to review for use in the study. After an initial review of these properties, many were removed from this study for the following reasons:

- Sales of properties that included carriage houses, farm buildings, or additional structures.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties where it was difficult to accurately determine the quality of construction as compared to our cost factor book and class benchmarks.
- Cost of new homes where the owners were the general contractor.

Of the remaining 28 sales, 10 were properties where the new home and land were marketed and sold together, and 18 were homes where the owner had previously purchased the land and hired a general contractor to build. Sales that included land were time trended to the base appraisal date of January 1, 2017. All sites were field inspected by appraisers to verify class and gather data on the cost to build, if appropriate.

For the 10 homes that sold with the land, the land and OSD are calculated using the new factors from our land and OSD studies, and then subtracted from the time trended sale price of the property to extract the value of the dwelling. This residual value is then compared to a replacement cost new (RCN) calculated from the 2005 Residential Cost Factor Book. The ratio between the residual value and the RCN is an indicated Local Cost Modifier (LCM). The average LCM using this method was 1.30. For the 18 homes that were the contractor's total cost to build on the buyer's land, the ratio between the contractor's cost and the RCN is an indicated LCM. The average LCM using this method was 1.16.

Conclusions

The overall LCM mean calculated at 1.22; the sales extraction was higher at 1.30; the cost method indicated an LCM of 1.16; and the weighted mean calculated for a total of 1.21 with the cost method accounting for 64% and sales extraction method 36%. Columbia County has a mix of contractor, site and homeowner built residences. Therefore, the weighted mean is the best indicator for Columbia County's current market condition.

The 2018 Conventional Dwelling LCM to be applied to the 2005 Residential Cost Factor Book is 1.21.

Countywide Local Cost Modifier (LCM) Study Manufactured Dwellings

This study establishes a modifier to be applied to construction costs found in the 2004 Cost Factors for Manufactured Structures, to adjust the factors for manufactured dwellings to the base appraisal date of 1/1/17.

Analysis

For the previous year's study, three manufactured home dealers were visited, Factory Expo/Fleetwood, Palm Harbor Homes and J&M Homes/Goldenwest. Cost data was collected on various models of varying qualities and the dealer cost including delivery and setup were included. For this year's study, two of the dealers were contacted by telephone to determine if costs have changed since last year. Palm Harbor Homes reported that prices have increased by 5% over the last year, and may continue to increase due to demand as well as the increased cost of materials caused by the hurricanes. J&M Homes/Goldenwest indicated an increase of approximately 4-5% in the last year.

Based on the data provided by the dealers, last year's study was used for the two dealerships that were contacted and 5% was added to each of the homes in that study. The revised dealer prices were compared to the RCN as calculated from the 2004 Cost Factors for Manufactured Structures, resulting in an average LCM of 1.47.

Conclusions

The overall mean, overall median and the weighted mean all gave an indicated LCM of 1.47.

The 2018 Manufactured Dwelling LCM to be applied to the 2004 Cost Factors for Manufactured Structures is 1.47.

Countywide Local Cost Modifier (LCM) Study for Floating Property

The Oregon Department of Revenue does not provide a separate cost factor book to be used on floating property, however, the primary difference between conventional dwellings and floating homes is the foundation structure, so the same factor book is used. The costs to build a floating home are much higher than to build a home on land, so the calculated LCM is expected to reflect those higher costs. This study establishes a modifier to be applied to construction costs found in the 2005 Cost Factors for Residential Buildings to adjust the factors for floating property to the base appraisal date of 1/1/17.

Analysis

This analysis for the floating property LCM uses sales of new floating homes from 2014 through 2017. Due to a lack of sales in Columbia County, the majority of sales used were from Multnomah County. The sales were all time adjusted to the base appraisal date of January 1, 2017. There were 13 sales that occurred in Multnomah County and 4 sales that occurred in Columbia County. An appropriate quality class was determined for each of the floating homes. All 17 of the sales have been included in the analysis and the time adjusted sales price was compared with the calculated cost from the 2005 Cost Factors for Residential Buildings. The Multnomah County sales indicated an average LCM of 2.52 and the Columbia County sales indicated an average LCM of 2.51. With all 17 sales combined the overall average LCM was 2.52. In order to adequately reflect a local LCM, the 4 Columbia County sales were weighted at 75% and the 13 Multnomah County sales were weighted at 25%, which gives a weighted mean of 2.51.

Conclusions

Based on the data available, it was determined that the weighted mean is the most reliable indicator for the floating property LCM at 2.51.

The 2018 Floating Property LCM to be applied to the 2005 Cost Factors for Residential Buildings is 2.51.

Countywide Local Cost Modifier (LCM) for Farm Buildings

This study establishes a modifier to be applied to construction costs found in the 2009 Cost Factors for Farm Buildings, to adjust the factors for farm buildings to the base appraisal date of 1/1/17. The majority of farm buildings in Columbia County are general purpose pole frame type buildings.

Analysis

A sales extraction method for determining a Farm Building LCM was not done, properties are not generally sold with a new pole building. The best method of determining a local cost modifier for these types of buildings is by collecting data on the actual market cost to build. Three knowledgeable pole building companies, ECON-O-FAB Buildings Inc., Parker Buildings Inc., and M&W Building Supply Co., were contacted to get estimates for the typical cost of the most common pole buildings found in Columbia County. Although these contractors are located outside of Columbia County, they are widely used by Columbia County residents seeking a pole building contractor. The costs given included material, labor and concrete floor costs. Local permit fees were estimated and added to these costs in order to directly compare with the cost factors found in the 2009 Cost Factors for Farm Buildings. A total of 7 cost estimates were given for various sized pole buildings. The contractor cost, with permit fees added, were compared to the calculated cost of the same building from the 2009 Cost Factors for Farm Buildings. The average LCM indicated was 1.45, the median LCM was 1.44, and the weighted mean LCM indicated was 1.44.

Conclusions

The data collected is considered to be reliable building cost for farm buildings in Columbia County. These buildings are common for the area and represent a reasonable direct comparison of the 2009 Cost Factors for Farm Buildings. The mean, median and weighted mean indicate a tight pattern of indicated farm LCM based on current data. It is therefore recommended, that the 2009 Oregon DOR Farm Cost Factor Book be adjusted with an LCM of 1.44.

The 2018 Farm Building LCM to be applied to the 2009 Cost Factors for Farm Buildings is 1.44.

Notes

2018 Depreciation Schedules Analysis and Conclusions

Analysis

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

Countywide Conventional Single Family Dwelling Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2018 Depreciation Study showed no changes from the depreciation schedule developed for 2017. Based on this analysis, the depreciation schedule from 2017 will continue to be used for 2018.

Countywide Conventional Single Family Dwelling Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2017 | 100 | 1985 | 75 | 1953 | 64 | 1921 | 60 |
| 2016 | 100 | 1984 | 74 | 1952 | 64 | 1920 | 60 |
| 2015 | 99 | 1983 | 74 | 1951 | 64 | 1919 | 60 |
| 2014 | 98 | 1982 | 73 | 1950 | 64 | 1918 | 60 |
| 2013 | 97 | 1981 | 73 | 1949 | 64 | 1917 | 60 |
| 2012 | 96 | 1980 | 72 | 1948 | 63 | 1916 | 60 |
| 2011 | 95 | 1979 | 72 | 1947 | 63 | 1915 | 55 |
| 2010 | 94 | 1978 | 72 | 1946 | 63 | 1914 | 55 |
| 2009 | 93 | 1977 | 71 | 1945 | 62 | 1913 | 55 |
| 2008 | 92 | 1976 | 71 | 1944 | 62 | 1912 | 55 |
| 2007 | 91 | 1975 | 71 | 1943 | 62 | 1911 | 55 |
| 2006 | 90 | 1974 | 70 | 1942 | 60 | 1910 | 55 |
| 2005 | 89 | 1973 | 70 | 1941 | 60 | 1909 | 55 |
| 2004 | 89 | 1972 | 70 | 1940 | 60 | 1908 | 55 |
| 2003 | 88 | 1971 | 69 | 1939 | 60 | 1907 | 55 |
| 2002 | 87 | 1970 | 68 | 1938 | 60 | 1906 | 55 |
| 2001 | 86 | 1969 | 68 | 1937 | 60 | 1905 | 55 |
| 2000 | 85 | 1968 | 68 | 1936 | 60 | 1904 | 55 |
| 1999 | 84 | 1967 | 68 | 1935 | 60 | 1903 | 50 |
| 1998 | 83 | 1966 | 68 | 1934 | 60 | 1902 | 50 |
| 1997 | 83 | 1965 | 68 | 1933 | 60 | 1901 | 50 |
| 1996 | 81 | 1964 | 67 | 1932 | 60 | 1900 | 50 |
| 1995 | 80 | 1963 | 67 | 1931 | 60 | 1899 | 50 |
| 1994 | 80 | 1962 | 67 | 1930 | 60 | 1898 | 50 |
| 1993 | 79 | 1961 | 67 | 1929 | 60 | 1897 | 45 |
| 1992 | 78 | 1960 | 67 | 1928 | 60 | 1896 | 45 |
| 1991 | 78 | 1959 | 66 | 1927 | 60 | 1895 | 40 |
| 1990 | 77 | 1958 | 66 | 1926 | 60 | 1894 | 40 |
| 1989 | 77 | 1957 | 66 | 1925 | 60 | 1893 | 40 |
| 1988 | 76 | 1956 | 65 | 1924 | 60 | 1892 | 30 |
| 1987 | 76 | 1955 | 65 | 1923 | 60 | 1891 | 20 |
| 1986 | 75 | 1954 | 65 | 1922 | 60 | 1890 | 10 |

Countywide Effective Year Built Based on Condition For Conventional Single Family Dwellings
for 2018

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1995 | 2005 | 2018 | 2018 | 2018 |
| 1990 | 2000 | 2017 | 2017 | 2018 |
| 1985 | 2000 | 2016 | 2016 | 2016 |
| 1980 | 1995 | 2015 | 2015 | 2016 |
| 1975 | 1995 | 2014 | 2014 | 2016 |
| 1975 | 1995 | 2013 | 2013 | 2016 |
| 1970 | 1990 | 2012 | 2013 | 2016 |
| 1970 | 1990 | 2011 | 2013 | 2016 |
| 1965 | 1990 | 2010 | 2013 | 2016 |
| 1965 | 1985 | 2009 | 2013 | 2015 |
| 1960 | 1985 | 2008 | 2013 | 2015 |
| 1960 | 1985 | 2007 | 2013 | 2015 |
| 1955 | 1980 | 2006 | 2013 | 2015 |
| 1955 | 1980 | 2005 | 2010 | 2015 |
| 1950 | 1980 | 2004 | 2010 | 2015 |
| 1950 | 1975 | 2003 | 2010 | 2015 |
| 1945 | 1975 | 2002 | 2010 | 2015 |
| 1945 | 1975 | 2001 | 2010 | 2015 |
| 1945 | 1970 | 2000 | 2005 | 2015 |
| 1940 | 1970 | 1999 | 2005 | 2015 |
| 1940 | 1970 | 1998 | 2005 | 2015 |
| 1940 | 1965 | 1997 | 2005 | 2015 |
| 1935 | 1965 | 1996 | 2005 | 2015 |
| 1935 | 1965 | 1995 | 2000 | 2010 |
| 1935 | 1960 | 1994 | 2000 | 2010 |
| 1930 | 1960 | 1993 | 2000 | 2010 |
| 1930 | 1960 | 1992 | 2000 | 2010 |
| 1930 | 1955 | 1991 | 2000 | 2010 |
| 1925 | 1955 | 1990 | 1995 | 2010 |
| 1925 | 1955 | 1989 | 1995 | 2010 |
| 1925 | 1955 | 1988 | 1995 | 2010 |
| 1925 | 1955 | 1987 | 1995 | 2010 |
| 1925 | 1950 | 1986 | 1995 | 2010 |
| 1925 | 1950 | 1985 | 1995 | 2010 |
| 1925 | 1950 | 1984 | 1995 | 2010 |
| 1925 | 1950 | 1983 | 1995 | 2010 |
| 1925 | 1950 | 1982 | 1995 | 2010 |
| 1925 | 1950 | 1981 | 1995 | 2010 |
| 1925 | 1950 | 1980 | 1995 | 2010 |
| 1925 | 1950 | 1979 | 1995 | 2010 |
| 1925 | 1950 | 1978 | 1995 | 2010 |
| 1925 | 1950 | 1977 | 1995 | 2010 |
| 1925 | 1950 | 1976 | 1995 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1920 | 1945 | 1975 | 1990 | 2005 |
| 1920 | 1945 | 1974 | 1990 | 2005 |
| 1920 | 1945 | 1973 | 1990 | 2005 |
| 1920 | 1945 | 1972 | 1990 | 2005 |
| 1920 | 1945 | 1971 | 1990 | 2005 |
| 1920 | 1945 | 1970 | 1990 | 2005 |
| 1920 | 1945 | 1969 | 1990 | 2005 |
| 1920 | 1945 | 1968 | 1990 | 2005 |
| 1920 | 1945 | 1967 | 1990 | 2005 |
| 1920 | 1945 | 1966 | 1990 | 2005 |
| 1915 | 1940 | 1965 | 1985 | 2000 |
| 1915 | 1940 | 1964 | 1985 | 2000 |
| 1915 | 1940 | 1963 | 1985 | 2000 |
| 1915 | 1940 | 1962 | 1985 | 2000 |
| 1915 | 1940 | 1961 | 1985 | 2000 |
| 1915 | 1935 | 1960 | 1985 | 2000 |
| 1915 | 1935 | 1959 | 1985 | 2000 |
| 1915 | 1935 | 1958 | 1985 | 2000 |
| 1915 | 1935 | 1957 | 1985 | 2000 |
| 1915 | 1935 | 1956 | 1985 | 2000 |
| 1915 | 1930 | 1955 | 1980 | 2000 |
| 1915 | 1930 | 1954 | 1980 | 2000 |
| 1915 | 1930 | 1953 | 1980 | 2000 |
| 1915 | 1930 | 1952 | 1980 | 2000 |
| 1915 | 1930 | 1951 | 1980 | 1995 |
| 1910 | 1925 | 1950 | 1975 | 1995 |
| 1910 | 1925 | 1949 | 1975 | 1995 |
| 1915 | 1925 | 1948 | 1975 | 2000 |
| 1915 | 1925 | 1947 | 1975 | 2000 |
| 1915 | 1925 | 1946 | 1975 | 2000 |
| 1915 | 1925 | 1945 | 1970 | 2000 |
| 1915 | 1925 | 1944 | 1970 | 2000 |
| 1915 | 1925 | 1943 | 1970 | 2000 |
| 1915 | 1925 | 1942 | 1970 | 2000 |
| 1915 | 1925 | 1941 | 1970 | 2000 |
| 1910 | 1920 | 1940 | 1970 | 1995 |
| 1910 | 1920 | 1939 | 1970 | 1995 |
| 1910 | 1920 | 1938 | 1970 | 1995 |
| 1910 | 1920 | 1937 | 1970 | 1995 |
| 1910 | 1920 | 1936 | 1970 | 1995 |
| 1910 | 1915 | 1935 | 1965 | 1995 |
| 1910 | 1915 | 1934 | 1965 | 1995 |
| 1910 | 1915 | 1933 | 1965 | 1995 |

| Poor | Fair | Avg | Good | Exc |
|------|-------|------|------|-------|
| 1910 | 1915 | 1932 | 1965 | 1995 |
| 1910 | 1915 | 1931 | 1965 | 1995 |
| 1905 | 1915 | 1930 | 1965 | 1990 |
| 1905 | 1910 | 1929 | 1965 | 1990 |
| 1905 | 1910 | 1928 | 1965 | 1990 |
| 1905 | 1910 | 1927 | 1965 | 1990 |
| 1905 | 1910 | 1926 | 1965 | 1990 |
| 1905 | 1910 | 1925 | 1960 | 1990 |
| 1905 | 1910 | 1924 | 1960 | 1990 |
| 1905 | 1910 | 1923 | 1960 | 1990 |
| 1905 | 1910 | 1922 | 1960 | 1990 |
| 1905 | 1910 | 1921 | 1960 | 1990 |
| 1905 | 1910 | 1920 | 1955 | 1990 |
| 1905 | 1905 | 1919 | 1955 | 1990 |
| 1905 | 1905 | 1918 | 1955 | 1990 |
| 1905 | 1905 | 1917 | 1955 | 1990 |
| 1905 | 1905 | 1916 | 1955 | 1990 |
| 1905 | 1905 | 1915 | 1950 | 1990 |
| 1905 | 1905 | 1914 | 1950 | 1990 |
| 1905 | 1905 | 1913 | 1950 | 1990 |
| 1905 | 1905 | 1912 | 1950 | 1990 |
| 1905 | 1905 | 1911 | 1950 | 1990 |
| 1905 | 1905 | 1910 | 1950 | 1990 |
| 1910 | 1910 | 1909 | 1950 | 1990 |
| 1905 | 1905 | 1908 | 1950 | 1990 |
| 1905 | 1905 | 1907 | 1945 | 1985 |
| 1905 | 1905 | 1906 | 1945 | 1985 |
| 1905 | 1905 | 1905 | 1945 | 1985 |
| 1905 | 1905 | 1904 | 1945 | 1985 |
| 1900 | 1900 | 1903 | 1945 | 1985 |
| 1900 | 1900 | 1902 | 1940 | 1980 |
| 1900 | 1900 | 1901 | 1940 | 1980 |
| 1900 | 1900 | 1900 | 1940 | 1980 |
| 1900 | 1900 | 1899 | 1940 | 1980 |
| 1895 | 1895 | 1898 | 1940 | 1980 |
| 1895 | 1895 | 1897 | 1935 | 1975 |
| 1895 | 1895 | 1896 | 1935 | 1975 |
| 1895 | 1895 | 1895 | 1935 | 1975 |
| 1895 | 1895 | 1894 | 1935 | 1975 |
| 1890 | 1890 | 1893 | 1935 | 1975 |
| min | value | 1892 | min | value |
| stg | value | 1891 | stg | value |
| salv | value | 1890 | salv | value |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Multi-Family Dwellings

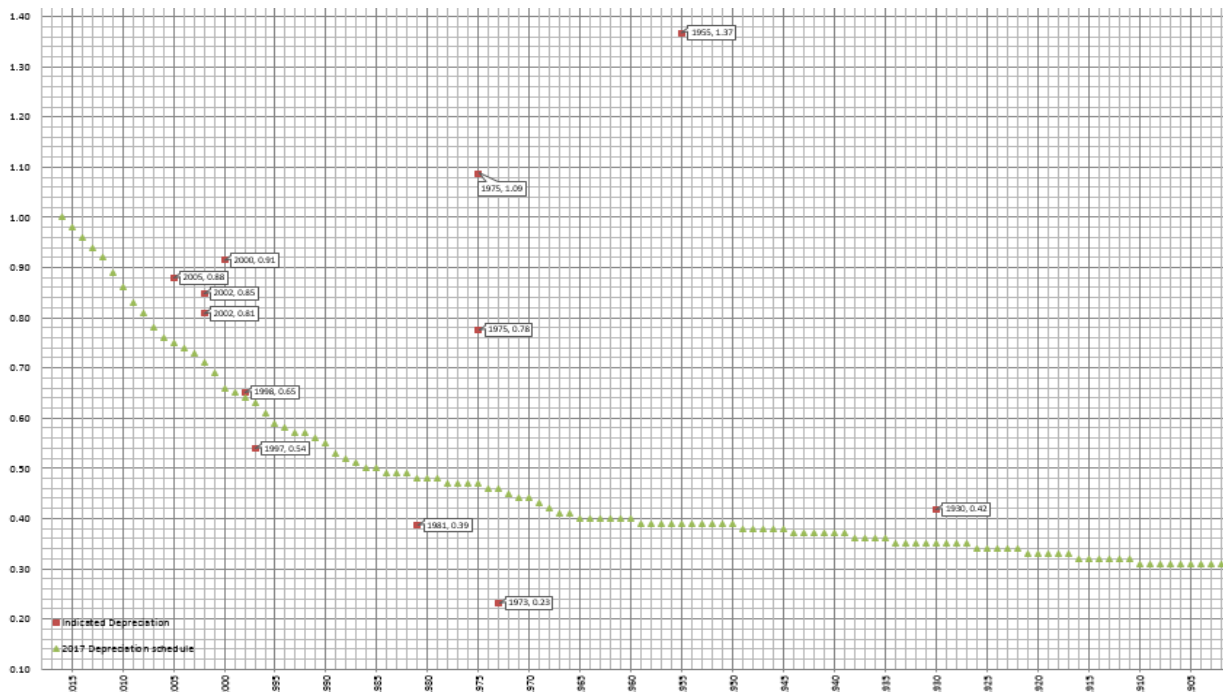
Analysis

There were a total of 28 sales of multi-family dwellings during the past year of which only 8 were useable for this study. Sales of properties that were eliminated from this total included:

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

Due to the limited number, 4 additional sales were selected from the previous year. These 12 accounts were site inspected to verify quality class and condition of improvements for use in the depreciation study. An indicated depreciation of the multi-family dwelling was calculated for each sale by subtracting the scheduled land value and OSD from the time adjusted sale price. The residual value was divided by the calculated RCN (including the LCM) to determine the 'percent good' of the dwelling for its age. These percentages were then graphed with the previous year depreciation to determine if the current depreciation schedule needed adjustments.

Countywide Multi-Family Dwellings Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2018 Depreciation Study showed no changes from the depreciation schedule developed for 2017. Based on this analysis, the depreciation schedule from 2017 will continue to be used for 2018.

Countywide Multi-Family Dwelling Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2017 | 100 | 1985 | 50 | 1953 | 39 | 1921 | 33 |
| 2016 | 100 | 1984 | 49 | 1952 | 39 | 1920 | 33 |
| 2015 | 98 | 1983 | 49 | 1951 | 39 | 1919 | 33 |
| 2014 | 96 | 1982 | 49 | 1950 | 39 | 1918 | 33 |
| 2013 | 94 | 1981 | 48 | 1949 | 38 | 1917 | 33 |
| 2012 | 92 | 1980 | 48 | 1948 | 38 | 1916 | 32 |
| 2011 | 89 | 1979 | 48 | 1947 | 38 | 1915 | 32 |
| 2010 | 86 | 1978 | 47 | 1946 | 38 | 1914 | 32 |
| 2009 | 83 | 1977 | 47 | 1945 | 38 | 1913 | 32 |
| 2008 | 81 | 1976 | 47 | 1944 | 37 | 1912 | 32 |
| 2007 | 78 | 1975 | 47 | 1943 | 37 | 1911 | 32 |
| 2006 | 76 | 1974 | 46 | 1942 | 37 | 1910 | 31 |
| 2005 | 75 | 1973 | 46 | 1941 | 37 | 1909 | 31 |
| 2004 | 74 | 1972 | 45 | 1940 | 37 | 1908 | 31 |
| 2003 | 73 | 1971 | 44 | 1939 | 37 | 1907 | 31 |
| 2002 | 71 | 1970 | 44 | 1938 | 36 | 1906 | 31 |
| 2001 | 69 | 1969 | 43 | 1937 | 36 | 1905 | 31 |
| 2000 | 66 | 1968 | 42 | 1936 | 36 | 1904 | 31 |
| 1999 | 65 | 1967 | 41 | 1935 | 36 | 1903 | 31 |
| 1998 | 64 | 1966 | 41 | 1934 | 35 | 1902 | 31 |
| 1997 | 63 | 1965 | 40 | 1933 | 35 | 1901 | 31 |
| 1996 | 61 | 1964 | 40 | 1932 | 35 | 1900 | 31 |
| 1995 | 59 | 1963 | 40 | 1931 | 35 | 1899 | 30 |
| 1994 | 58 | 1962 | 40 | 1930 | 35 | 1898 | 30 |
| 1993 | 57 | 1961 | 40 | 1929 | 35 | 1897 | 30 |
| 1992 | 57 | 1960 | 40 | 1928 | 35 | 1896 | 30 |
| 1991 | 56 | 1959 | 39 | 1927 | 35 | 1895 | 30 |
| 1990 | 55 | 1958 | 39 | 1926 | 34 | 1894 | 30 |
| 1989 | 53 | 1957 | 39 | 1925 | 34 | 1893 | 30 |
| 1988 | 52 | 1956 | 39 | 1924 | 34 | 1892 | 30 |
| 1987 | 51 | 1955 | 39 | 1923 | 34 | 1891 | 20 |
| 1986 | 50 | 1954 | 39 | 1922 | 34 | 1890 | 10 |

Countywide Effective Year Built Based on Condition For Multi-Family Dwellings for 2018

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1995 | 2005 | 2018 | 2018 | 2018 |
| 1990 | 2000 | 2017 | 2017 | 2018 |
| 1985 | 2000 | 2016 | 2016 | 2016 |
| 1980 | 1995 | 2015 | 2015 | 2016 |
| 1975 | 1995 | 2014 | 2014 | 2016 |
| 1975 | 1995 | 2013 | 2013 | 2016 |
| 1970 | 1990 | 2012 | 2013 | 2016 |
| 1970 | 1990 | 2011 | 2013 | 2016 |
| 1965 | 1990 | 2010 | 2013 | 2016 |
| 1965 | 1985 | 2009 | 2013 | 2015 |
| 1960 | 1985 | 2008 | 2013 | 2015 |
| 1960 | 1985 | 2007 | 2013 | 2015 |
| 1955 | 1980 | 2006 | 2013 | 2015 |
| 1955 | 1980 | 2005 | 2010 | 2015 |
| 1950 | 1980 | 2004 | 2010 | 2015 |
| 1950 | 1975 | 2003 | 2010 | 2015 |
| 1945 | 1975 | 2002 | 2010 | 2015 |
| 1945 | 1975 | 2001 | 2010 | 2015 |
| 1945 | 1970 | 2000 | 2005 | 2015 |
| 1940 | 1970 | 1999 | 2005 | 2015 |
| 1940 | 1970 | 1998 | 2005 | 2015 |
| 1940 | 1965 | 1997 | 2005 | 2015 |
| 1935 | 1965 | 1996 | 2005 | 2015 |
| 1935 | 1965 | 1995 | 2000 | 2010 |
| 1935 | 1960 | 1994 | 2000 | 2010 |
| 1930 | 1960 | 1993 | 2000 | 2010 |
| 1930 | 1960 | 1992 | 2000 | 2010 |
| 1930 | 1955 | 1991 | 2000 | 2010 |
| 1925 | 1955 | 1990 | 1995 | 2010 |
| 1925 | 1955 | 1989 | 1995 | 2010 |
| 1925 | 1955 | 1988 | 1995 | 2010 |
| 1925 | 1955 | 1987 | 1995 | 2010 |
| 1925 | 1950 | 1986 | 1995 | 2010 |
| 1925 | 1950 | 1985 | 1995 | 2010 |
| 1925 | 1950 | 1984 | 1995 | 2010 |
| 1925 | 1950 | 1983 | 1995 | 2010 |
| 1925 | 1950 | 1982 | 1995 | 2010 |
| 1925 | 1950 | 1981 | 1995 | 2010 |
| 1925 | 1950 | 1980 | 1995 | 2010 |
| 1925 | 1950 | 1979 | 1995 | 2010 |
| 1925 | 1950 | 1978 | 1995 | 2010 |
| 1925 | 1950 | 1977 | 1995 | 2010 |
| 1925 | 1950 | 1976 | 1995 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1920 | 1945 | 1975 | 1990 | 2005 |
| 1920 | 1945 | 1974 | 1990 | 2005 |
| 1920 | 1945 | 1973 | 1990 | 2005 |
| 1920 | 1945 | 1972 | 1990 | 2005 |
| 1920 | 1945 | 1971 | 1990 | 2005 |
| 1920 | 1945 | 1970 | 1990 | 2005 |
| 1920 | 1945 | 1969 | 1990 | 2005 |
| 1920 | 1945 | 1968 | 1990 | 2005 |
| 1920 | 1945 | 1967 | 1990 | 2005 |
| 1920 | 1945 | 1966 | 1990 | 2005 |
| 1915 | 1940 | 1965 | 1985 | 2000 |
| 1915 | 1940 | 1964 | 1985 | 2000 |
| 1915 | 1940 | 1963 | 1985 | 2000 |
| 1915 | 1940 | 1962 | 1985 | 2000 |
| 1915 | 1940 | 1961 | 1985 | 2000 |
| 1915 | 1935 | 1960 | 1985 | 2000 |
| 1915 | 1935 | 1959 | 1985 | 2000 |
| 1915 | 1935 | 1958 | 1985 | 2000 |
| 1915 | 1935 | 1957 | 1985 | 2000 |
| 1915 | 1935 | 1956 | 1985 | 2000 |
| 1915 | 1930 | 1955 | 1980 | 2000 |
| 1915 | 1930 | 1954 | 1980 | 2000 |
| 1915 | 1930 | 1953 | 1980 | 2000 |
| 1915 | 1930 | 1952 | 1980 | 2000 |
| 1915 | 1930 | 1951 | 1980 | 1995 |
| 1910 | 1925 | 1950 | 1975 | 1995 |
| 1910 | 1925 | 1949 | 1975 | 1995 |
| 1915 | 1925 | 1948 | 1975 | 2000 |
| 1915 | 1925 | 1947 | 1975 | 2000 |
| 1915 | 1925 | 1946 | 1975 | 2000 |
| 1915 | 1925 | 1945 | 1970 | 2000 |
| 1915 | 1925 | 1944 | 1970 | 2000 |
| 1915 | 1925 | 1943 | 1970 | 2000 |
| 1915 | 1925 | 1942 | 1970 | 2000 |
| 1915 | 1925 | 1941 | 1970 | 2000 |
| 1910 | 1920 | 1940 | 1970 | 1995 |
| 1910 | 1920 | 1939 | 1970 | 1995 |
| 1910 | 1920 | 1938 | 1970 | 1995 |
| 1910 | 1920 | 1937 | 1970 | 1995 |
| 1910 | 1920 | 1936 | 1970 | 1995 |
| 1910 | 1915 | 1935 | 1965 | 1995 |
| 1910 | 1915 | 1934 | 1965 | 1995 |
| 1910 | 1915 | 1933 | 1965 | 1995 |

| Poor | Fair | Avg | Good | Exc |
|------|-------|------|------|-------|
| 1910 | 1915 | 1932 | 1965 | 1995 |
| 1910 | 1915 | 1931 | 1965 | 1995 |
| 1905 | 1915 | 1930 | 1965 | 1990 |
| 1905 | 1910 | 1929 | 1965 | 1990 |
| 1905 | 1910 | 1928 | 1965 | 1990 |
| 1905 | 1910 | 1927 | 1965 | 1990 |
| 1905 | 1910 | 1926 | 1965 | 1990 |
| 1905 | 1910 | 1925 | 1960 | 1990 |
| 1905 | 1910 | 1924 | 1960 | 1990 |
| 1905 | 1910 | 1923 | 1960 | 1990 |
| 1905 | 1910 | 1922 | 1960 | 1990 |
| 1905 | 1910 | 1921 | 1960 | 1990 |
| 1905 | 1910 | 1920 | 1955 | 1990 |
| 1905 | 1905 | 1919 | 1955 | 1990 |
| 1905 | 1905 | 1918 | 1955 | 1990 |
| 1905 | 1905 | 1917 | 1955 | 1990 |
| 1905 | 1905 | 1916 | 1955 | 1990 |
| 1905 | 1905 | 1915 | 1950 | 1990 |
| 1905 | 1905 | 1914 | 1950 | 1990 |
| 1905 | 1905 | 1913 | 1950 | 1990 |
| 1905 | 1905 | 1912 | 1950 | 1990 |
| 1905 | 1905 | 1911 | 1950 | 1990 |
| 1905 | 1905 | 1910 | 1950 | 1990 |
| 1910 | 1910 | 1909 | 1950 | 1990 |
| 1905 | 1905 | 1908 | 1950 | 1990 |
| 1905 | 1905 | 1907 | 1945 | 1985 |
| 1905 | 1905 | 1906 | 1945 | 1985 |
| 1905 | 1905 | 1905 | 1945 | 1985 |
| 1905 | 1905 | 1904 | 1945 | 1985 |
| 1900 | 1900 | 1903 | 1945 | 1985 |
| 1900 | 1900 | 1902 | 1940 | 1980 |
| 1900 | 1900 | 1901 | 1940 | 1980 |
| 1900 | 1900 | 1900 | 1940 | 1980 |
| 1900 | 1900 | 1899 | 1940 | 1980 |
| 1895 | 1895 | 1898 | 1940 | 1980 |
| 1895 | 1895 | 1897 | 1935 | 1975 |
| 1895 | 1895 | 1896 | 1935 | 1975 |
| 1895 | 1895 | 1895 | 1935 | 1975 |
| 1895 | 1895 | 1894 | 1935 | 1975 |
| 1890 | 1890 | 1893 | 1935 | 1975 |
| min | value | 1892 | min | value |
| stg | value | 1891 | stg | value |
| salv | value | 1890 | salv | value |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Real Property Manufactured Dwellings

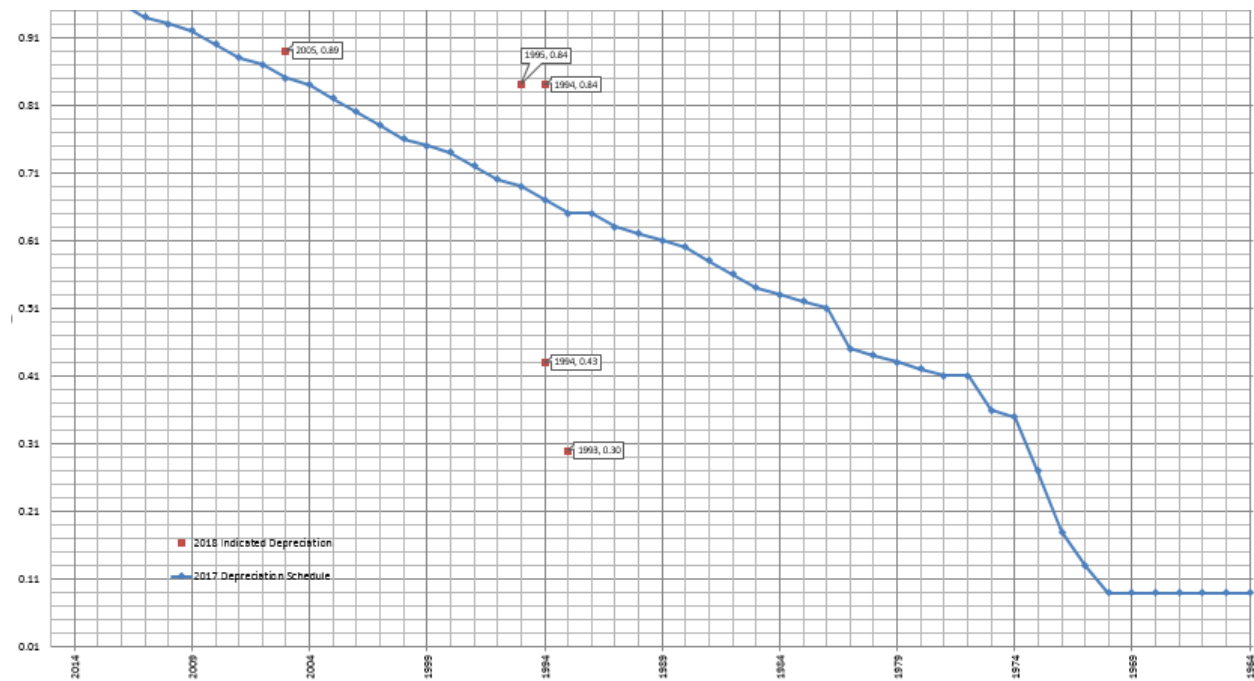
Analysis

There were a total of 88 sales of real property manufactured dwellings during the past year of which only 6 were useable for this study. Sales of properties that were eliminated from this total included:

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties that had notable value influences due to topography, views, etc.
- Sales of properties in areas that there were not enough vacant land sales to establish a land schedule.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

These 6 accounts were site inspected to verify quality class and condition of improvements for use in the depreciation study. An indicated depreciation of the manufactured dwelling was calculated for each sale by subtracting the scheduled land value and OSD from the time adjusted sale price. The residual value was divided by the calculated RCN (including the LCM) to determine the 'percent good' of the dwelling for its age. These percentages were then graphed with the previous year depreciation to determine if the current depreciation schedule needed adjustments.

Countywide Real Property Manufactured Dwellings Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2018 Depreciation Study showed no changes from the depreciation schedule developed for 2017. Based on this analysis, the depreciation schedule from 2017 will continue to be used for 2018.

Countywide Real Property Manufactured Dwelling Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|
| 2017 | 100 | | 2003 | 73 | | 1989 | 53 | | 1975 | 47 |
| 2016 | 100 | | 2002 | 71 | | 1988 | 52 | | 1974 | 46 |
| 2015 | 98 | | 2001 | 69 | | 1987 | 51 | | 1973 | 46 |
| 2014 | 96 | | 2000 | 66 | | 1986 | 50 | | 1972 | 45 |
| 2013 | 94 | | 1999 | 65 | | 1985 | 50 | | 1971 | 44 |
| 2012 | 92 | | 1998 | 64 | | 1984 | 49 | | 1970 | 44 |
| 2011 | 89 | | 1997 | 63 | | 1983 | 49 | | 1969 | 43 |
| 2010 | 86 | | 1996 | 61 | | 1982 | 49 | | 1968 | 42 |
| 2009 | 83 | | 1995 | 59 | | 1981 | 48 | | 1967 | 41 |
| 2008 | 81 | | 1994 | 58 | | 1980 | 48 | | 1966 | 41 |
| 2007 | 78 | | 1993 | 57 | | 1979 | 48 | | 1965 | 40 |
| 2006 | 76 | | 1992 | 57 | | 1978 | 47 | | 1964 | 40 |
| 2005 | 75 | | 1991 | 56 | | 1977 | 47 | | 1963 | 40 |
| 2004 | 74 | | 1990 | 55 | | 1976 | 47 | | | |

Countywide Effective Year Built Based on Condition For Real Property Manufactured Dwellings
for 2018

| Poor | Fair | Avg | Good | Exc | | Poor | Fair | Avg | Good | Exc | | Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|--|------|------|------|------|------|--|------|------|------|------|------|
| 2008 | 2012 | 2018 | 2018 | 2018 | | 1982 | 1990 | 1999 | 2004 | 2010 | | 1966 | 1970 | 1980 | 1982 | 1990 |
| 2006 | 2012 | 2017 | 2017 | 2017 | | 1982 | 1990 | 1998 | 2004 | 2010 | | 1966 | 1970 | 1979 | 1982 | 1990 |
| 2006 | 2010 | 2016 | 2016 | 2016 | | 1982 | 1990 | 1997 | 2004 | 2010 | | 1966 | 1970 | 1978 | 1982 | 1990 |
| 2004 | 2010 | 2015 | 2015 | 2015 | | 1982 | 1990 | 1996 | 2004 | 2010 | | 1966 | 1970 | 1977 | 1982 | 1990 |
| 2004 | 2010 | 2014 | 2014 | 2014 | | 1982 | 1984 | 1995 | 2000 | 2010 | | 1966 | 1970 | 1976 | 1982 | 1990 |
| 2004 | 2010 | 2013 | 2014 | 2014 | | 1982 | 1984 | 1994 | 2000 | 2010 | | 1966 | 1966 | 1975 | 1980 | 1986 |
| 2004 | 2010 | 2012 | 2012 | 2014 | | 1982 | 1984 | 1993 | 2000 | 2010 | | 1966 | 1966 | 1974 | 1980 | 1986 |
| 2000 | 2004 | 2011 | 2012 | 2014 | | 1976 | 1984 | 1992 | 2000 | 2010 | | 1966 | 1966 | 1973 | 1980 | 1986 |
| 1994 | 2004 | 2010 | 2012 | 2014 | | 1976 | 1984 | 1991 | 2000 | 2010 | | 1966 | 1966 | 1972 | 1980 | 1986 |
| 1990 | 2000 | 2009 | 2012 | 2014 | | 1976 | 1982 | 1990 | 1994 | 2004 | | 1966 | 1966 | 1971 | 1980 | 1986 |
| 1990 | 2000 | 2008 | 2012 | 2014 | | 1976 | 1982 | 1989 | 1994 | 2004 | | 1966 | 1966 | 1970 | 1974 | 1982 |
| 1990 | 2000 | 2007 | 2012 | 2014 | | 1976 | 1982 | 1988 | 1994 | 2004 | | 1966 | 1966 | 1969 | 1974 | 1982 |
| 1990 | 2000 | 2006 | 2012 | 2012 | | 1970 | 1982 | 1987 | 1994 | 2004 | | 1966 | 1966 | 1968 | 1974 | 1982 |
| 1984 | 1994 | 2005 | 2010 | 2012 | | 1970 | 1982 | 1986 | 1994 | 2004 | | 1966 | 1966 | 1967 | 1974 | 1982 |
| 1984 | 1994 | 2004 | 2010 | 2012 | | 1970 | 1976 | 1985 | 1990 | 2000 | | 1964 | 1964 | 1966 | 1974 | 1980 |
| 1984 | 1994 | 2003 | 2010 | 2012 | | 1970 | 1976 | 1984 | 1990 | 2000 | | 1964 | 1964 | 1965 | 1972 | 1980 |
| 1984 | 1994 | 2002 | 2010 | 2012 | | 1970 | 1976 | 1983 | 1990 | 2000 | | 1963 | 1963 | 1964 | 1972 | 1978 |
| 1984 | 1994 | 2001 | 2010 | 2012 | | 1970 | 1976 | 1982 | 1990 | 2000 | | 1963 | 1963 | 1963 | 1970 | 1978 |
| 1982 | 1990 | 2000 | 2004 | 2010 | | 1966 | 1976 | 1981 | 1990 | 2000 | | | | | | |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Personal Property Manufactured Dwellings

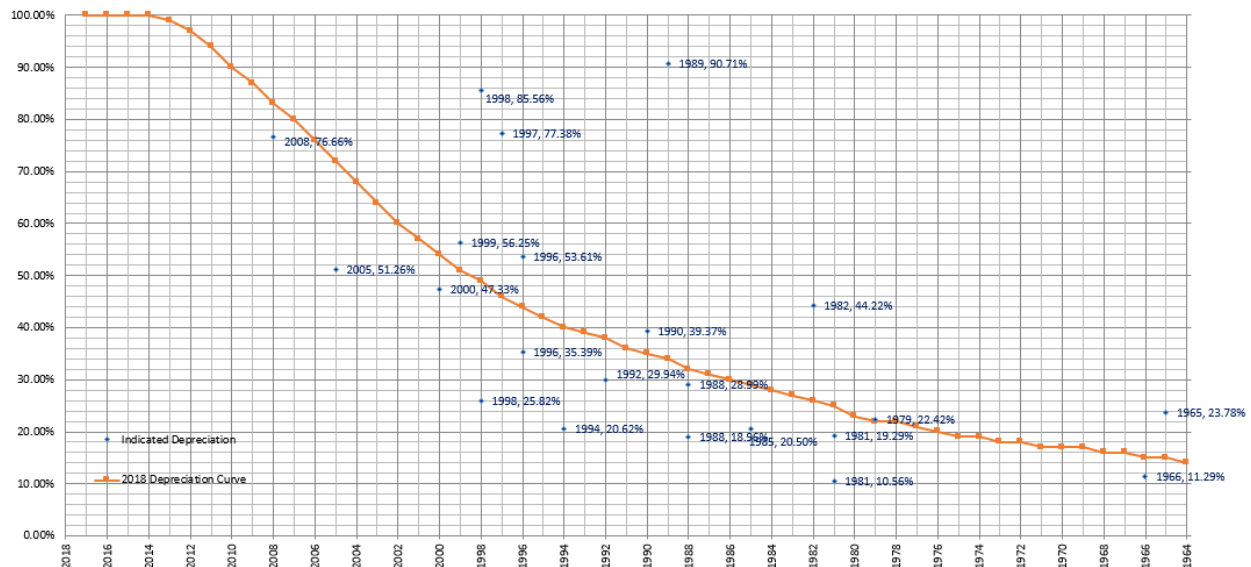
Analysis

There were a total of 40 sales of personal property manufactured dwellings during the past year of which only 29 were useable for this study. Sales of properties that were eliminated from this total included:

- Sales with dwellings in better or worse than average condition for their physical age.
- Sales of properties with a high percentage of additional structures or accessory improvements where it would be difficult to adequately determine and extract the contributory value of these improvements.

These 29 accounts were site inspected to verify quality class and condition of improvements for use in the depreciation study. The time adjusted sales price was divided by the calculated RCN (including the LCM) to determine the 'percent good' of the dwelling for its age. These percentages were then graphed to identify a potential depreciation curve.

Countywide Personal Property Manufactured Dwellings Depreciation Sales Graph



Conclusions

The data collected and analyzed for the 2018 Depreciation Study was determined to be sufficient to develop a new depreciation schedule for 2018.

Countywide Personal Property Manufactured Dwelling Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|
| 2017 | 100 | | 2003 | 60 | | 1989 | 32 | | 1975 | 19 |
| 2016 | 100 | | 2002 | 57 | | 1988 | 31 | | 1974 | 18 |
| 2015 | 100 | | 2001 | 54 | | 1987 | 30 | | 1973 | 18 |
| 2014 | 99 | | 2000 | 51 | | 1986 | 29 | | 1972 | 17 |
| 2013 | 97 | | 1999 | 49 | | 1985 | 28 | | 1971 | 17 |
| 2012 | 94 | | 1998 | 46 | | 1984 | 27 | | 1970 | 17 |
| 2011 | 90 | | 1997 | 44 | | 1983 | 26 | | 1969 | 16 |
| 2010 | 87 | | 1996 | 42 | | 1982 | 25 | | 1968 | 16 |
| 2009 | 83 | | 1995 | 40 | | 1981 | 23 | | 1967 | 15 |
| 2008 | 80 | | 1994 | 39 | | 1980 | 22 | | 1966 | 15 |
| 2007 | 76 | | 1993 | 38 | | 1979 | 22 | | 1965 | 14 |
| 2006 | 72 | | 1992 | 36 | | 1978 | 21 | | 1964 | 14 |
| 2005 | 68 | | 1991 | 35 | | 1977 | 20 | | 1963 | 14 |
| 2004 | 64 | | 1990 | 34 | | 1976 | 19 | | | |

Countywide Effective Year Built Based on Condition For Personal Property Manufactured Dwellings for 2018

| Poor | Fair | Avg | Good | Exc | | Poor | Fair | Avg | Good | Exc | | Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|--|------|------|------|------|------|--|------|------|------|------|------|
| 2008 | 2012 | 2018 | 2018 | 2018 | | 1982 | 1990 | 1999 | 2004 | 2010 | | 1966 | 1970 | 1980 | 1982 | 1990 |
| 2006 | 2012 | 2017 | 2017 | 2017 | | 1982 | 1990 | 1998 | 2004 | 2010 | | 1966 | 1970 | 1979 | 1982 | 1990 |
| 2006 | 2010 | 2016 | 2016 | 2016 | | 1982 | 1990 | 1997 | 2004 | 2010 | | 1966 | 1970 | 1978 | 1982 | 1990 |
| 2004 | 2010 | 2015 | 2015 | 2015 | | 1982 | 1990 | 1996 | 2004 | 2010 | | 1966 | 1970 | 1977 | 1982 | 1990 |
| 2004 | 2010 | 2014 | 2014 | 2014 | | 1982 | 1984 | 1995 | 2000 | 2010 | | 1966 | 1970 | 1976 | 1982 | 1990 |
| 2004 | 2010 | 2013 | 2014 | 2014 | | 1982 | 1984 | 1994 | 2000 | 2010 | | 1966 | 1966 | 1975 | 1980 | 1986 |
| 2004 | 2010 | 2012 | 2012 | 2014 | | 1982 | 1984 | 1993 | 2000 | 2010 | | 1966 | 1966 | 1974 | 1980 | 1986 |
| 2000 | 2004 | 2011 | 2012 | 2014 | | 1976 | 1984 | 1992 | 2000 | 2010 | | 1966 | 1966 | 1973 | 1980 | 1986 |
| 1994 | 2004 | 2010 | 2012 | 2014 | | 1976 | 1984 | 1991 | 2000 | 2010 | | 1966 | 1966 | 1972 | 1980 | 1986 |
| 1990 | 2000 | 2009 | 2012 | 2014 | | 1976 | 1982 | 1990 | 1994 | 2004 | | 1966 | 1966 | 1971 | 1980 | 1986 |
| 1990 | 2000 | 2008 | 2012 | 2014 | | 1976 | 1982 | 1989 | 1994 | 2004 | | 1966 | 1966 | 1970 | 1974 | 1982 |
| 1990 | 2000 | 2007 | 2012 | 2014 | | 1976 | 1982 | 1988 | 1994 | 2004 | | 1966 | 1966 | 1969 | 1974 | 1982 |
| 1990 | 2000 | 2006 | 2012 | 2012 | | 1970 | 1982 | 1987 | 1994 | 2004 | | 1966 | 1966 | 1968 | 1974 | 1982 |
| 1984 | 1994 | 2005 | 2010 | 2012 | | 1970 | 1982 | 1986 | 1994 | 2004 | | 1966 | 1966 | 1967 | 1974 | 1982 |
| 1984 | 1994 | 2004 | 2010 | 2012 | | 1970 | 1976 | 1985 | 1990 | 2000 | | 1964 | 1964 | 1966 | 1974 | 1980 |
| 1984 | 1994 | 2003 | 2010 | 2012 | | 1970 | 1976 | 1984 | 1990 | 2000 | | 1964 | 1964 | 1965 | 1972 | 1980 |
| 1984 | 1994 | 2002 | 2010 | 2012 | | 1970 | 1976 | 1983 | 1990 | 2000 | | 1963 | 1963 | 1964 | 1972 | 1978 |
| 1984 | 1994 | 2001 | 2010 | 2012 | | 1970 | 1976 | 1982 | 1990 | 2000 | | 1963 | 1963 | 1963 | 1970 | 1978 |
| 1982 | 1990 | 2000 | 2004 | 2010 | | 1966 | 1976 | 1981 | 1990 | 2000 | | | | | | |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

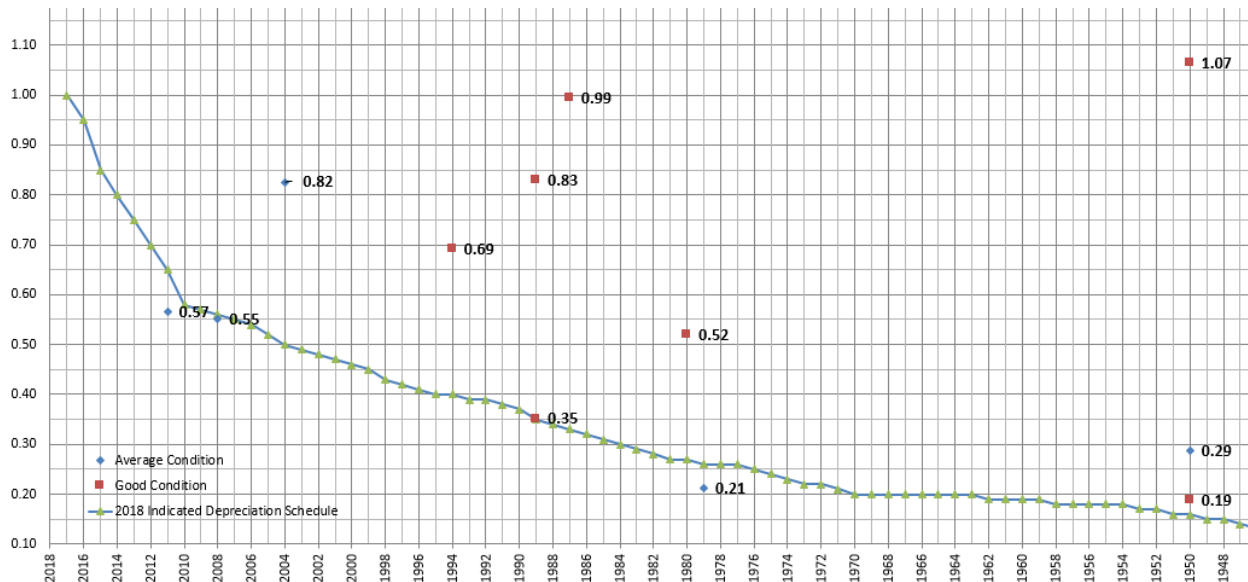
Countywide Depreciation Study for Floating Property

Analysis

There were only 6 useable sales of floating property that occurred during 2016, of which only 2 were in average condition. Due to the limited sales, 6 additional floating properties that sold during 2015 were included. All sales were time trended to the base appraisal date of 1/1/2017.

Each property was inspected to verify quality class and condition. Properties in better than average condition were not removed from the study, but rather included on the graph due to the limited number of sales available. The time adjusted sales price of each property was divided by the calculated RCN (including the LCM) to determine the 'percent good' of the dwelling for its age. These percentages were then graphed to identify a potential depreciation curve.

Countywide Personal Property Manufactured Dwellings Depreciation Sales Graph



Conclusions

Floating property has a much higher LCM than conventional dwellings, indicating a much higher cost of construction. However, they appear to depreciate rapidly in the first few years before leveling out as they get older. Based on the supporting data, a new depreciation schedule for floating property has been developed.

Countywide Floating Property Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|
| 2017 | 100 | | 1985 | 31 | | 1953 | 17 | | 1921 | 10 |
| 2016 | 95 | | 1984 | 30 | | 1952 | 16 | | 1920 | 10 |
| 2015 | 85 | | 1983 | 29 | | 1951 | 16 | | 1919 | 10 |
| 2014 | 80 | | 1982 | 28 | | 1950 | 15 | | 1918 | 10 |
| 2013 | 75 | | 1981 | 27 | | 1949 | 15 | | 1917 | 10 |
| 2012 | 70 | | 1980 | 27 | | 1948 | 14 | | 1916 | 10 |
| 2011 | 65 | | 1979 | 26 | | 1947 | 13 | | 1915 | 10 |
| 2010 | 58 | | 1978 | 26 | | 1946 | 13 | | 1914 | 10 |
| 2009 | 57 | | 1977 | 26 | | 1945 | 12 | | 1913 | 10 |
| 2008 | 56 | | 1976 | 25 | | 1944 | 12 | | 1912 | 10 |
| 2007 | 55 | | 1975 | 24 | | 1943 | 12 | | 1911 | 10 |
| 2006 | 54 | | 1974 | 23 | | 1942 | 12 | | 1910 | 10 |
| 2005 | 52 | | 1973 | 22 | | 1941 | 11 | | 1909 | 10 |
| 2004 | 50 | | 1972 | 22 | | 1940 | 11 | | 1908 | 10 |
| 2003 | 49 | | 1971 | 21 | | 1939 | 11 | | 1907 | 10 |
| 2002 | 48 | | 1970 | 20 | | 1938 | 11 | | 1906 | 10 |
| 2001 | 47 | | 1969 | 20 | | 1937 | 11 | | 1905 | 10 |
| 2000 | 46 | | 1968 | 20 | | 1936 | 11 | | 1904 | 10 |
| 1999 | 45 | | 1967 | 20 | | 1935 | 11 | | 1903 | 10 |
| 1998 | 43 | | 1966 | 20 | | 1934 | 10 | | 1902 | 10 |
| 1997 | 42 | | 1965 | 20 | | 1933 | 10 | | 1901 | 10 |
| 1996 | 41 | | 1964 | 20 | | 1932 | 10 | | 1900 | 10 |
| 1995 | 40 | | 1963 | 20 | | 1931 | 10 | | | |
| 1994 | 40 | | 1962 | 19 | | 1930 | 10 | | | |
| 1993 | 39 | | 1961 | 19 | | 1929 | 10 | | | |
| 1992 | 39 | | 1960 | 19 | | 1928 | 10 | | | |
| 1991 | 38 | | 1959 | 19 | | 1927 | 10 | | | |
| 1990 | 37 | | 1958 | 18 | | 1926 | 10 | | | |
| 1989 | 35 | | 1957 | 18 | | 1925 | 10 | | | |
| 1988 | 34 | | 1956 | 18 | | 1924 | 10 | | | |
| 1987 | 33 | | 1955 | 18 | | 1923 | 10 | | | |
| 1986 | 32 | | 1954 | 17 | | 1922 | 10 | | | |

Countywide Effective Year Built Based on Condition For Floating Property for 2018

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 2017 | 2017 | 2018 | 2018 | 2018 |
| 2016 | 2016 | 2017 | 2017 | 2017 |
| 2014 | 2015 | 2016 | 2017 | 2017 |
| 2012 | 2014 | 2015 | 2017 | 2017 |
| 2010 | 2013 | 2014 | 2017 | 2017 |
| 2004 | 2011 | 2013 | 2017 | 2017 |
| 1998 | 2009 | 2012 | 2016 | 2017 |
| 1997 | 2007 | 2011 | 2016 | 2017 |
| 1997 | 2005 | 2010 | 2016 | 2017 |
| 1996 | 2004 | 2009 | 2016 | 2016 |
| 1996 | 2003 | 2008 | 2015 | 2016 |
| 1995 | 2002 | 2007 | 2015 | 2016 |
| 1994 | 2002 | 2006 | 2015 | 2016 |
| 1992 | 2001 | 2005 | 2015 | 2016 |
| 1990 | 2001 | 2004 | 2014 | 2016 |
| 1989 | 2000 | 2003 | 2014 | 2016 |
| 1988 | 2000 | 2002 | 2014 | 2016 |
| 1987 | 1999 | 2001 | 2014 | 2016 |
| 1987 | 1998 | 2000 | 2013 | 2016 |
| 1986 | 1996 | 1999 | 2013 | 2015 |
| 1985 | 1994 | 1998 | 2013 | 2015 |
| 1985 | 1992 | 1997 | 2013 | 2015 |
| 1984 | 1991 | 1996 | 2013 | 2015 |
| 1983 | 1990 | 1995 | 2012 | 2015 |
| 1983 | 1989 | 1994 | 2012 | 2015 |
| 1982 | 1988 | 1993 | 2012 | 2015 |
| 1980 | 1987 | 1992 | 2012 | 2015 |
| 1978 | 1986 | 1991 | 2012 | 2015 |
| 1977 | 1986 | 1990 | 2011 | 2015 |
| 1976 | 1985 | 1989 | 2011 | 2014 |
| 1974 | 1985 | 1988 | 2010 | 2014 |
| 1972 | 1984 | 1987 | 2010 | 2014 |
| 1970 | 1984 | 1986 | 2009 | 2014 |
| 1968 | 1983 | 1985 | 2009 | 2014 |
| 1966 | 1982 | 1984 | 2008 | 2014 |
| 1964 | 1980 | 1983 | 2006 | 2014 |
| 1962 | 1978 | 1982 | 2004 | 2013 |
| 1960 | 1976 | 1981 | 2003 | 2013 |
| 1958 | 1975 | 1980 | 2002 | 2013 |
| 1956 | 1974 | 1979 | 2001 | 2013 |
| 1954 | 1973 | 1978 | 2000 | 2013 |
| 1952 | 1972 | 1977 | 1999 | 2013 |
| 1950 | 1971 | 1976 | 1998 | 2013 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1948 | 1970 | 1975 | 1997 | 2013 |
| 1946 | 1968 | 1974 | 1996 | 2013 |
| 1944 | 1965 | 1973 | 1995 | 2012 |
| 1942 | 1961 | 1972 | 1994 | 2012 |
| 1942 | 1957 | 1971 | 1993 | 2012 |
| 1942 | 1952 | 1970 | 1992 | 2012 |
| 1942 | 1950 | 1969 | 1991 | 2012 |
| 1941 | 1948 | 1968 | 1990 | 2012 |
| 1941 | 1947 | 1967 | 1989 | 2012 |
| 1941 | 1946 | 1966 | 1988 | 2012 |
| 1940 | 1945 | 1965 | 1987 | 2012 |
| 1940 | 1944 | 1964 | 1986 | 2012 |
| 1940 | 1944 | 1963 | 1985 | 2011 |
| 1940 | 1943 | 1962 | 1984 | 2011 |
| 1940 | 1943 | 1961 | 1983 | 2011 |
| 1940 | 1942 | 1960 | 1982 | 2011 |
| 1940 | 1942 | 1959 | 1981 | 2011 |
| 1940 | 1942 | 1958 | 1980 | 2011 |
| 1940 | 1941 | 1957 | 1980 | 2011 |
| 1940 | 1941 | 1956 | 1978 | 2011 |
| 1940 | 1940 | 1955 | 1978 | 2011 |
| 1940 | 1940 | 1954 | 1976 | 2011 |
| 1940 | 1940 | 1953 | 1976 | 2011 |
| 1940 | 1940 | 1952 | 1976 | 2011 |
| 1940 | 1940 | 1951 | 1976 | 2011 |
| 1940 | 1940 | 1950 | 1975 | 2011 |
| 1940 | 1940 | 1949 | 1975 | 2010 |
| 1940 | 1940 | 1948 | 1975 | 2010 |
| 1940 | 1940 | 1947 | 1974 | 2010 |
| 1940 | 1940 | 1946 | 1974 | 2010 |
| 1940 | 1940 | 1945 | 1973 | 2010 |
| 1940 | 1940 | 1944 | 1973 | 2010 |
| 1940 | 1940 | 1943 | 1973 | 2010 |
| 1940 | 1940 | 1942 | 1972 | 2010 |
| 1940 | 1940 | 1941 | 1972 | 2010 |
| 1940 | 1940 | 1940 | 1971 | 2010 |
| 1939 | 1939 | 1939 | 1971 | 2010 |
| 1938 | 1938 | 1938 | 1971 | 2010 |
| 1937 | 1937 | 1937 | 1971 | 2010 |
| 1936 | 1936 | 1936 | 1971 | 2010 |
| 1935 | 1935 | 1935 | 1970 | 2010 |
| 1934 | 1934 | 1934 | 1970 | 2010 |
| 1933 | 1933 | 1933 | 1970 | 2010 |

| Poor | Fair | Avg | Good | Exc |
|------|------|------|------|------|
| 1932 | 1932 | 1932 | 1970 | 2010 |
| 1931 | 1931 | 1931 | 1970 | 2010 |
| 1930 | 1930 | 1930 | 1970 | 2010 |
| 1929 | 1929 | 1929 | 1970 | 2010 |
| 1928 | 1928 | 1928 | 1970 | 2010 |
| 1927 | 1927 | 1927 | 1970 | 2010 |
| 1926 | 1926 | 1926 | 1970 | 2010 |
| 1925 | 1925 | 1925 | 1970 | 2010 |
| 1924 | 1924 | 1924 | 1970 | 2010 |
| 1923 | 1923 | 1923 | 1970 | 2010 |
| 1922 | 1922 | 1922 | 1970 | 2010 |
| 1921 | 1921 | 1921 | 1970 | 2010 |
| 1920 | 1920 | 1920 | 1970 | 2010 |
| 1919 | 1919 | 1919 | 1970 | 2010 |
| 1918 | 1918 | 1918 | 1970 | 2010 |
| 1917 | 1917 | 1917 | 1970 | 2010 |
| 1916 | 1916 | 1916 | 1970 | 2010 |
| 1915 | 1915 | 1915 | 1970 | 2010 |
| 1914 | 1914 | 1914 | 1970 | 2010 |
| 1913 | 1913 | 1913 | 1970 | 2010 |
| 1912 | 1912 | 1912 | 1970 | 2010 |
| 1911 | 1911 | 1911 | 1970 | 2010 |
| 1910 | 1910 | 1910 | 1970 | 2010 |
| 1909 | 1909 | 1909 | 1970 | 2010 |
| 1908 | 1908 | 1908 | 1970 | 2010 |
| 1907 | 1907 | 1907 | 1970 | 2010 |
| 1906 | 1906 | 1906 | 1970 | 2010 |
| 1905 | 1905 | 1905 | 1970 | 2010 |
| 1904 | 1904 | 1904 | 1970 | 2010 |
| 1903 | 1903 | 1903 | 1970 | 2010 |
| 1902 | 1902 | 1902 | 1970 | 2010 |
| 1901 | 1901 | 1901 | 1970 | 2010 |
| 1900 | 1900 | 1900 | 1970 | 2010 |

Note: Highlighted year is actual year built. Appraiser selects effective year based on condition for physical year in order to calculate depreciation.

Countywide Depreciation Study for Farm Buildings

Analysis

It is not feasible to use an extraction method to determine a market-based depreciation schedule for farm buildings. In most cases, these structures represent a minimal portion of the overall real market value of a property.

Conclusions

Farm buildings are depreciated using a straight-line depreciation method. The appraiser uses judgment in determining the effective age of the structure.

Countywide Farm Building Depreciation Schedule for 2018

| Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent | | Eff Yr Built | 2018 Percent |
|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|-----------------|
| 2017 | 100 | | 1985 | 68 | | 1953 | 36 | | 1921 | 10 |
| 2016 | 99 | | 1984 | 67 | | 1952 | 35 | | 1920 | 10 |
| 2015 | 98 | | 1983 | 66 | | 1951 | 34 | | 1919 | 10 |
| 2014 | 97 | | 1982 | 65 | | 1950 | 33 | | 1918 | 10 |
| 2013 | 96 | | 1981 | 64 | | 1949 | 32 | | 1917 | 10 |
| 2012 | 95 | | 1980 | 63 | | 1948 | 31 | | 1916 | 10 |
| 2011 | 94 | | 1979 | 62 | | 1947 | 30 | | 1915 | 10 |
| 2010 | 93 | | 1978 | 61 | | 1946 | 29 | | 1914 | 10 |
| 2009 | 92 | | 1977 | 60 | | 1945 | 28 | | 1913 | 10 |
| 2008 | 91 | | 1976 | 59 | | 1944 | 27 | | 1912 | 10 |
| 2007 | 90 | | 1975 | 58 | | 1943 | 26 | | 1911 | 10 |
| 2006 | 89 | | 1974 | 57 | | 1942 | 25 | | 1910 | 10 |
| 2005 | 88 | | 1973 | 56 | | 1941 | 24 | | 1909 | 10 |
| 2004 | 87 | | 1972 | 55 | | 1940 | 23 | | 1908 | 10 |
| 2003 | 86 | | 1971 | 54 | | 1939 | 22 | | 1907 | 10 |
| 2002 | 85 | | 1970 | 53 | | 1938 | 21 | | 1906 | 10 |
| 2001 | 84 | | 1969 | 52 | | 1937 | 20 | | 1905 | 10 |
| 2000 | 83 | | 1968 | 51 | | 1936 | 19 | | 1904 | 10 |
| 1999 | 82 | | 1967 | 50 | | 1935 | 18 | | 1903 | 10 |
| 1998 | 81 | | 1966 | 49 | | 1934 | 17 | | 1902 | 10 |
| 1997 | 80 | | 1965 | 48 | | 1933 | 16 | | 1901 | 10 |
| 1996 | 79 | | 1964 | 47 | | 1932 | 15 | | 1900 | 10 |
| 1995 | 78 | | 1963 | 46 | | 1931 | 14 | | | |
| 1994 | 77 | | 1962 | 45 | | 1930 | 13 | | | |
| 1993 | 76 | | 1961 | 44 | | 1929 | 12 | | | |
| 1992 | 75 | | 1960 | 43 | | 1928 | 11 | | | |
| 1991 | 74 | | 1959 | 42 | | 1927 | 10 | | | |
| 1990 | 73 | | 1958 | 41 | | 1926 | 10 | | | |
| 1989 | 72 | | 1957 | 40 | | 1925 | 10 | | | |
| 1988 | 71 | | 1956 | 39 | | 1924 | 10 | | | |
| 1987 | 70 | | 1955 | 38 | | 1923 | 10 | | | |
| 1986 | 69 | | 1954 | 37 | | 1922 | 10 | | | |

Notes

2018 Land Adjustments Analysis and Conclusions

MA 01 and MA 06 (City) Adjustment Study for Premium Location

Analysis

The neighborhoods in St. Helens and Columbia City that are considered by market perception to be more desirable than older city lots that our land values are initially based on have been identified. The assumption is made that neighborhoods where homes are similar in style, quality and age, and usually located in areas with curbs, sidewalks and underground utilities will command a higher sales price than areas where there is a mix of old and new homes of varying qualities with overhead utilities and few curbs and sidewalks.

There were a total of 15 sales selected for use in this study based on their location and newer dwellings to minimize variables in attempting to extract the value attributable to their location in a more desirable neighborhood. All sales were time adjusted to the base appraisal date of 1/1/17. 6 of the sales resulted in a negative value and were eliminated from the study. The remaining 9 sales indicated a 37% adjustment. By trimming the highest and lowest ratios from these 9, the indicated adjustment was 34%.

Sales in Premium Locations in MA 01 and MA 06 (City)

| Sale # | Time Adj. Sales Price | 2018 Land Value | 2018 OSD Value | 2018 Impr DRC | Residual Value | Indicated Premium % of Land |
|------------------|--------------------------|--------------------|-------------------|------------------|-------------------|-----------------------------------|
| 1 | 359,900 | 59,457 | 27,000 | 218,617 | 54,826 | 0.9221 |
| 2 | 461,734 | 73,346 | 27,000 | 316,195 | 45,193 | 0.6162 |
| 3 | 314,033 | 51,309 | 27,000 | 205,443 | 30,281 | 0.5902 |
| 4 | 262,221 | 47,471 | 27,000 | 169,421 | 18,329 | 0.3861 |
| 5 | 379,900 | 83,578 | 30,000 | 243,513 | 22,809 | 0.2729 |
| 6 | 272,162 | 47,575 | 27,000 | 188,193 | 9,394 | 0.1975 |
| 7 | 277,120 | 47,701 | 27,000 | 193,790 | 8,629 | 0.1809 |
| 8 | 321,800 | 67,980 | 27,000 | 216,721 | 10,099 | 0.1486 |
| 9 | 260,000 | 55,934 | 27,000 | 175,028 | 2,038 | 0.0364 |
| Overall Average: | | | | | | 0.3723 |
| Trimmed Average: | | | | | | 0.3418 |

Conclusions

Based on the supporting data and averages ranging from 34% to 37%, the Premium Location adjustment to be applied to land values of properties within selected neighborhoods in the cities of Saint Helens and Columbia City is 35%.

MA 3 SA 03 Adjustment Study for Non-Elevated Homes in the Floodplain

Analysis

There were 6 sales of homes within the floodplain in the City of Vernonia that had not been elevated. For this study, the difference between the residual dwelling value from the time adjusted sale and the calculated depreciated replacement cost (DRC) using the cost factor book, LCM and depreciation schedule was used to determine an estimated cost to cure. This difference was converted to a percentage of the DRC. The average percentage value loss to the non-elevated dwelling resulted in -23.17%.

Sales in MA 3 SA 03 with Non-Elevated Dwellings

| Sale # | Time Adj. Sales Price | 2018 Land Value | 2018 OSD Value | Residual Impr Value | 2018 DRC of Impr | Cost vs Sale Difference | Indicated % Adj. |
|--------------------------|--------------------------|--------------------|-------------------|------------------------|---------------------|----------------------------|---------------------|
| 1 | 197,902 | 29,330 | 27,000 | 141,572 | 154,171 | (12,599) | -0.08 |
| 2 | 157,200 | 34,140 | 27,000 | 96,060 | 165,854 | (69,794) | -0.42 |
| 3 | 128,674 | 26,890 | 27,000 | 74,784 | 88,725 | (13,941) | -0.16 |
| 4 | 123,789 | 31,620 | 27,000 | 65,169 | 92,129 | (26,960) | -0.29 |
| 5 | 124,516 | 26,890 | 27,000 | 70,626 | 76,262 | (5,636) | -0.07 |
| 6 | 119,468 | 26,890 | 27,000 | 65,578 | 103,428 | (37,850) | -0.37 |
| Average Indicated % Adj: | | | | | | | -0.2317 |

Conclusions

Based on the supporting sales data, an adjustment of -25% will be used on the depreciated replacement cost of the dwelling for all non-elevated dwellings in MA 3 SA 03. This adjustment is only applied to non-elevated dwellings in the floodplain area.

Countywide Adjustment Study for Topography

Analysis

The data collected was located in MA 6, but the extracted % difference is considered reasonable to be applied to the remaining MA areas. There were 5 usable sales available for analysis of topography adjustments. All sales analyzed were time trended to the base appraisal date of 1/1/17. Of the 5 usable sales 3 were considered minimal topography, with 2 considered severe topography. The minimal topography adjustment was ranging from 19 % to -16%. The severe topography adjustment was ranging from -58% to -61%. The data collected appears to support the percentage adjustments used during the previous year.

Conclusions

Based on the data collected, the percentage reductions for topography adjustments will remain the same as last year. This percentage is to be applied to the entire land value unless otherwise noted in the appraisal.

| Countywide Topography Adjustment | | |
|----------------------------------|-----------------------|--------|
| Code | Description | Rate % |
| 411 | Topo- Minimal impact | -10% |
| 412 | Topo- Low Impact | -20% |
| 413 | Topo- Moderate Impact | -30% |
| 415 | Topo- Severe Impact | -40% |

Maintenance Area 4 and 5 Adjustment Study for Views

Analysis

The data collected for extracting view adjustments for MA 4 and MA 5 was first analyzed individually by each maintenance and study area, but due to limited sales data of view properties, a decision was made to combine areas that are geographically similar (North County) in market perception. The extraction method was utilized by time adjusting the sales price then subtracting the depreciated improvement value, subtracting OSD and subtracting the base land value from the 2018 land schedule for the remaining residual contributory value associated with a market view. Previously views were broken down into 4 different categories fair, good, very good and excellent. During analyzation of the data for all areas, it appears that market perception is recognizing only 2 view categories Fair/Good and Very Good/Excellent. There was a total of 17 sales of which 8 were considered unusable because of the difficulty to adequately identify other characteristics that affected the value. The remaining 9 sales analyzed were time trended to the base appraisal date of 1/1/17.

Sales in MA 4 and MA 5 with Fair to Good Views

| SALE # | MA | SA | DESCRIPTION | Time Adj Sales Price | Dep Impr Value | OSD | Land/View Residual Value | Schedule Land Value | Residual Value for View |
|-------------------------|----|----|-------------|-------------------------|-------------------|--------|--------------------------------|------------------------|-------------------------------|
| 1 | 04 | 00 | VIEW - FAIR | 180,378 | 130,750 | 15,000 | 34,628 | 32,848 | 1,780 |
| 2 | 04 | 00 | VIEW - GOOD | 115,483 | 88,027 | 15,000 | 12,456 | 10,775 | 1,681 |
| 3 | 04 | 41 | VIEW - FAIR | 411,100 | 171,889 | 54,000 | 185,211 | 141,627 | 43,584 |
| 4 | 04 | 41 | VIEW - FAIR | 406,358 | 241,401 | 54,000 | 110,957 | 82,574 | 28,383 |
| 5 | 04 | 41 | VIEW - FAIR | 283,910 | 117,034 | 54,000 | 112,876 | 82,500 | 30,376 |
| 6 | 05 | 51 | VIEW - GOOD | 327,740 | 204,512 | 50,000 | 73,228 | 48,919 | 24,309 |
| 7 | 04 | 00 | VIEW - FAIR | 161,789 | 85,155 | 15,000 | 61,634 | 23,393 | 38,241 |
| Average Value for View: | | | | | | | | | 24,051 |

Sales in MA 4 and MA 5 with Very Good to Excellent Views

| SALE # | MA | SA | DESCRIPTION | Time Adj Sales Price | Dep Impr Value | OSD | Land/View Residual Value | Schedule Land Value | Residual Value for View |
|-------------------------|----|----|---------------|-------------------------|-------------------|--------|--------------------------------|------------------------|-------------------------------|
| 1 | 04 | 00 | VIEW - V GOOD | 279,751 | 202,897 | 15,000 | 61,854 | 29,375 | 32,479 |
| 2 | 04 | 00 | VIEW - EXCEL | 100,210 | 52,182 | 15,000 | 33,028 | 23,205 | 9,823 |
| Average Value for View: | | | | | | | | | 21,151 |

Conclusions

Based on the data collected for view adjustments in North Columbia County, it did not appear the current market recognizes a difference in the type of view. The results for the two categories were both very similar in value. Therefore, it's recommended that for 2018, all view adjustments for MA 4 and MA 5 be applied as a lump sum of \$23,000.

| MA 4 and MA 5 View Adjustments for 2018 | |
|---|----------|
| Fair/Good View | \$23,000 |
| Very Good/Excellent View | \$23,000 |

Maintenance Area 1, 2 and 6 Adjustment Study for Views

Analysis

The data collected for extracting view adjustments for MA 1, MA 2 and MA 6 was first analyzed individually by each maintenance and study area, but due to limited sales data of view properties, a decision was made to combine areas that are geographically similar (South County) in market perception. The extraction method was utilized by time adjusting the sales price then subtracting the depreciated improvement value, subtracting OSD and subtracting the base land value from the 2018 land schedule for the remaining residual contributory value associated with a market view. Previously views were broken down into 4 different categories fair, good, very good and excellent. During analyzation of the data for all areas, it appears that market perception is recognizing only 2 view categories Fair/Good and Very Good/Excellent. There was a total of 21 sales of which 8 were considered unusable because of the difficulty to adequately identify other characteristics that affected the value. The remaining 13 sales analyzed were time trended to the base appraisal date of 1/1/17.

Sales in MA 1, MA 2 and MA 6 with Fair to Good Views

| SALE # | MA | SA | DESCRIPTION | Time Adj Sales Price | Dep Impr Value | OSD | Land/View Residual Value | Schedule Land Value | Residual Value for View |
|-------------------------|----|----|-------------|-------------------------|-------------------|--------|-----------------------------|------------------------|----------------------------|
| 1 | 06 | 01 | VIEW - FAIR | 151,834 | 61,641 | 30,000 | 60,193 | 47,250 | 12,943 |
| 2 | 06 | 01 | VIEW - GOOD | 363,488 | 224,482 | 30,000 | 109,006 | 71,924 | 37,082 |
| 3 | 06 | 01 | VIEW - FAIR | 266,812 | 145,704 | 30,000 | 91,108 | 47,250 | 43,858 |
| 4 | 02 | 21 | VIEW - GOOD | 640,375 | 334,739 | 54,000 | 251,636 | 182,592 | 69,044 |
| 5 | 06 | 61 | VIEW - GOOD | 674,434 | 279,892 | 54,000 | 340,542 | 225,563 | 114,979 |
| 6 | 06 | 61 | VIEW - GOOD | 299,754 | 95,979 | 54,000 | 149,775 | 141,737 | 8,038 |
| 7 | 02 | 21 | VIEW - GOOD | 545,100 | 255,961 | 54,000 | 235,139 | 115,816 | 119,323 |
| Average Value for View: | | | | | | | | | \$ 57,895 |

Sales in MA1, MA 2 and MA 6 with Very Good to Excellent Views

| SALE # | MA | SA | DESCRIPTION | Time Adj Sales Price | Dep Impr Value | OSD | Land/View Residual Value | Schedule Land Value | Residual Value for View |
|-------------------------|----|----|------------------|-------------------------|-------------------|--------|-----------------------------|------------------------|----------------------------|
| 1 | 01 | 00 | VIEW - EXCELLENT | 441,632 | 325,691 | 27,000 | 88,941 | 50,136 | 38,805 |
| 2 | 01 | 00 | VIEW - VERY GOOD | 279,963 | 129,923 | 27,000 | 123,040 | 42,424 | 80,616 |
| 3 | 01 | 00 | VIEW - VERY GOOD | 544,243 | 282,593 | 27,000 | 234,650 | 77,681 | 156,969 |
| 4 | 01 | 00 | VIEW - VERY GOOD | 474,669 | 291,652 | 27,000 | 156,017 | 50,858 | 105,159 |
| 5 | 06 | 01 | VIEW - VERY GOOD | 430,568 | 322,565 | 30,000 | 78,003 | 59,660 | 18,343 |
| 6 | 06 | 01 | VIEW - VERY GOOD | 694,584 | 462,746 | 30,000 | 201,838 | 72,227 | 129,611 |
| Average Value for View: | | | | | | | | | \$ 88,250 |

Conclusions

Based on the data collected for view adjustments in South Columbia County, it appears the current market recognizes a difference in the type of view. The results for the two categories are shown in the table below.

| MA 1, MA 2 and MA 6 View Adjustments for 2018 | |
|---|----------|
| Fair/Good View | \$60,000 |
| Very Good/Excellent View | \$90,000 |

Maintenance Area 4 Adjustment Study for City of Rainier Slide Area

Analysis

The slide area in Rainier is an area east of Fox Creek and South of Columbia River Highway. In addition, any piece of land within the city limits that has a slope of 20% or more west of Fox Creek. The City of Rainier is currently working on an overlay map of the slide area.

For undeveloped lots in the slide area, there is approximately \$500 worth of planners time and application fee to review the required 'Geological Technical Report' prior to building.

Several Geological Engineers were contacted to determine the cost of having a Geological Technical Study and Report done for a property within the slide area of Rainier. The average cost is \$8,150.

Conclusions

Following are the slide area adjustments that should be applied to all vacant properties in the slide area and to all older improved properties that appear to have problems due to being located within the slide area of Rainier.

| MA 4 City of Rainier Slide Area Adjustments for 2018 | |
|---|---------|
| Rainier Slide – City Fees | \$500 |
| Rainier Slide – Engineering Fees | \$8,150 |

MA 04 SA 47 Adjustment Study for Riverfront Properties

Analysis

The data collected for extracting a Riverfront location adjustment in MA 4 SA 47 was based on a sales comparison of 2 identical homes with one being riverfront and the other an interior lot for a difference of \$44,000. Also included were 2 bare land sales of similar size with one riverfront and the other interior which indicated a difference of \$60,000. An average of these sales would indicate a \$52,000 adjustment for riverfront properties.

| 2018 MA 4 SA 47 Riverfront Paired Sales Study | | |
|---|--|-------------------------|
| Sale # | Property Description | Time-Adj Sales Price |
| 1 | Interior Lot - Vacant | 90,149 |
| 2 | Riverfront Lot - Vacant | 149,885 |
| Sales Price Difference for Riverfront: | | 59,736 |
| 3 | Interior Lot - Improved 1686 sf dwelling | 212,397 |
| 4 | Riverfront Lot - Improved 1686 sf dwelling | 256,053 |
| Sales Price Difference for Riverfront: | | 43,656 |
| | | |
| Average Sales Price Difference: | | 51,696 |

Conclusions

Based on the data available for analysis it is recommended that an average of both figures be used in the 2018 setup, for a Riverfront adjustment of \$52,000.

Other Adjustments Where a Study was Not Completed for 2018

Creek Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas.

| | | | |
|------------|------------|------------|------------|
| MA 1 SA 00 | MA 1 SA 30 | MA 1 SA 31 | MA 1 SA 43 |
| MA 6 SA 01 | MA 6 SA 21 | MA 6 SA 31 | MA 6 SA 44 |

Busy Street Adjustment

There is no measurable data at to support a percentage or fixed amount adjustment for this area identifiers at this time in the following areas.

| | | | |
|------------|------------|------------|------------|
| MA 1 SA 00 | MA 1 SA 30 | MA 1 SA 31 | MA 1 SA 43 |
| MA 6 SA 01 | MA 6 SA 21 | MA 6 SA 31 | MA 6 SA 44 |

Transmission Lines - Countywide

A 50% adjustment is made to the value of the portion of land that lays directly under a major transmission line easement. This adjustment is not based on market sales, but rather is made to recognize the limited use and negative market perception of land that lies beneath major transmission lines.

2 Parcels/Taxlot, 3 Parcels/Taxlot - Countywide

These adjustments are used on non-platted properties where the highest and best use of the property based on location, zoning and access is to divide the property through the partition plat process and sell each parcel individually.

2 Parcels/Taxlot adds 50% of the land value 3 Parcels/Taxlot adds 90% of the land value

Partition Costs - Countywide

This adjustment is added to all properties that have either a 2 or 3 Parcels per Taxlot adjustment. It reduces the total land value by the typical partitioning costs.

2018 Partition Costs adjustment is -\$10,280.

Appeal Adjustments

This adjustment is used on properties where the value has been reduced by the Board of Property Tax Appeals or by the Oregon Tax Court (either Magistrate or Regular Division), to maintain the same percentage of reduction over the 5 year adjudication period while continuing to recalculate the values using current setup factors.

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Columbia County Assessor
230 Strand Street
Saint Helens, OR 97051
503-397-2240
www.co.columbia.or.us